

**CITY OF LODI  
INFORMAL INFORMATIONAL MEETING  
"SHIRTSLEEVE" SESSION  
CARNEGIE FORUM, 305 WEST PINE STREET  
TUESDAY, JUNE 8, 2004**

An Informal Informational Meeting ("Shirtsleeve" Session) of the Lodi City Council was held Tuesday, June 8, 2004, commencing at 7:51 a.m.

**A. ROLL CALL**

Present: Council Members – Beckman, Hitchcock, Howard, and Mayor Hansen

Absent: Council Members – Land

Also Present: City Manager Flynn, Interim City Attorney Schwabauer, and City Clerk Blackston

**B. CITY COUNCIL CALENDAR UPDATE**

City Clerk Blackston reviewed the weekly calendar (filed).

**C. TOPIC(S)**

C-1 "Review draft fiscal year 2004-05 Financial Plan and Budget"

Deputy City Manager Keeter reviewed the following information as presented in the draft 2004-05 (2<sup>nd</sup> Year of Two Year) Financial Plan and Budget (filed):

- Page 3, added language under: Item G, Failure to Adopt Budget, (2) Require staff to obtain prior approval for the expenditure (disbursement) of materials and services in excess of \$5,000 per contract or purchase order;
- Page 3, added Item H, Public Record, which notes that the budget document is available on the City's Web site, the library, Finance Department, and Carnegie Forum;
- Page 4, added language under: Recreation and Community Center Fees, A, 1, Cost recovery for activities directed to adults should be relatively high if not at 100% of cost;
- Page 5, corrected typographical error under: Other Fees and Rates, B, 2, changed "date" to "data" processing;
- Page 6, updated the date under the heading of Revenue to reflect the year 2004-05; and
- Page 7, added language under: Enterprise Fund Allocations to the General Fund, D, 2, These taxes will be levied based on prior year revenues as follows with changes in future years to coincide with the water/wastewater rate increases approved in April 2004; additions to the table were added indicating in-lieu of tax – Electric 2005-06 12%, 2006-07 12%; Water 2005-06 9%, 2006-07 9%; and Wastewater 2004-05 9%, 2005-06 11%, and 2006-07 9%, which Ms. Keeter noted was a typographical error and would be changed to 12%.

Public Works Director Prima reminded Council that it approved two stepped rate increases for Wastewater. He explained that the calculation is made on revenue for the prior year. In the current fiscal year there is not an increase in revenue. Next year when the calculations are done, staff will use the 12% amount on this year's revenue. The following year (when the calculation is done on next year's revenue) it will be reduced to 9% in Water. In Wastewater because there were two increases, a different calculation will be used.

- Page 8, added language under: Fund Balance Designations and Reserves, A, The City should maintain fund balances of at least 15% (if financially feasible within the constraints of available resources) of operating expenditures in the General Fund as well as the Electric, Wastewater, and Water Funds.

Mayor Pro Tempore Beckman asked that staff inform Council whenever the fund balances are below 15%.

Following discussion, it was agreed to change the language to: The City will maintain fund balances of at least 15% if financially feasible.

- Page 9, added language under item F: Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis, unless the City is experiencing economic uncertainties with the possibility of layoffs. Under such circumstances the contract positions may be extended as necessary to keep in check the number of permanent positions.

Ms. Keeter noted the goal is to evaluate the services that a contract employee is performing after two years and convert them to full-time permanent if it is justified, or the City Manager could extend the contract position for an additional two years. She reported that the City currently has employees who have been in a contract positions for more than four years; however, due to economic uncertainties, conversion to full-time permanent status would not be prudent at this time.

Council Member Hitchcock recalled a recent newspaper article regarding the shifting of seven positions from Finance to the Electric Utility budget, which is separate from the General fund and thereby creates a savings in the General Fund of \$350,000 in salary and benefits. In addition, she pointed out that the bargaining unit for Electric Utility is more expensive than Finance.

City Manager Flynn replied that the article was inaccurate. He stated that it was merely a matter of shifting the supervision of these employees and their bargaining unit would remain the same.

**D. COMMENTS BY THE PUBLIC ON NON-AGENDA ITEMS**

None.

**E. ADJOURNMENT**

No action was taken by the City Council. The meeting was adjourned at 8:17 a.m.

ATTEST:

Susan J. Blackston  
City Clerk

## Mayor's & Council Members' Weekly Calendar

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### WEEK OF JUNE 8, 2004

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#### Tuesday, June 8, 2004

- 7:00 a.m.                Shirtsleeve Session  
                              1. Review draft fiscal year 2004-05 Financial Plan and Budget (CM)
- 9:00 a.m.                **Hansen.** Groundbreaking for the Ellerth E. Larson Elementary School,  
                              2375 Giannoni Way, Lodi.
- 5:00 p.m.                **Hansen and Beckman.** 2 x 2 Meeting with the Lodi Unified School  
                              District, Lois E. Borchardt Elementary School, 375 Culbertson Drive.

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#### Wednesday, June 9, 2004

- 5:30 – 7:00 p.m.      Grand Opening and Ribbon Cutting of the Law Offices of Sabrina  
                              Schneweis – Coe, 1806 West Kettleman Lane, Suite 1.

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#### Thursday, June 10, 2004

- 6:30 p.m.                **Hansen and Hitchcock.** Central Valley Division League of California  
                              Cities Quarterly Dinner Meeting, Gora Aquatic Center, 630 Chabolla  
                              Ave, Galt. Dinner will be served at 7:00 p.m.

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#### Friday, June 11, 2004

- 11:30 - 1:00 p.m.      Lodi Salvation Army Recognition Event, The Salvation Army, Northwest  
                              corner of Hutchins and Lockeford Street. Promotion of Mr. and Mrs.  
                              Frank Severs from Captains to Majors.

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#### Saturday, June 12, 2004

- 2:00 – 4:00 p.m.      **Howard.** 100<sup>th</sup> Birthday Celebration of Mrs. Grace Vera Montgomery,  
                              1040 Laurel Avenue. Presentation will begin at 3:00 p.m.

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#### Sunday, June 13, 2004

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#### Monday, June 14, 2004

*Disclaimer: This calendar contains only information that was provided to the City Clerk's Office.*

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*filed 6-8-04*

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**DRAFT**



**2004-05**

**2<sup>nd</sup> Year of Two Year**

**FINANCIAL PLAN AND BUDGET**

**CITY OF LODI  
CALIFORNIA**

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**2004-05  
FINANCIAL PLAN AND BUDGET**

*Larry Hansen, Mayor  
John Beckman, Mayor Pro Tempore  
Susan Hitchcock, Council Member  
Emily Howard, Council Member  
Keith Land, Council Member*

**H. Dixon Flynn, City Manager**

**Prepared by the Staff  
of the  
City of Lodi**

**CITY OF LODI, CALIFORNIA**

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**Section A**  
**INTRODUCTION**

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## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **DIRECTORY OF OFFICIALS AND ADVISORY BODIES**

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#### **CITY COUNCIL**

*Larry Hansen, Mayor*

*John Beckman, Mayor Pro Tempore*

*Susan Hitchcock, City Council Member*

*Emily Howard, City Council Member*

*Keith Land, City Council Member*

#### **ADVISORY BODIES**

*Budget Committee*

Planning Commission

Library Board

Arts Commission

Youth Commission

*To advise City Council on Budget policies*

Site Plan and Architectural Review Committee

Recreation Commission

Senior Citizens' Commission

East Side Improvement Committee

#### **MANAGEMENT**

H. Dixon Flynn, City Manager

*Steve Schwabauer, Interim City Attorney*

Susan Blackston, City Clerk

Jerry Adams, Police Chief

*Tony Goehring, Interim Parks and Recreation Director*

Konradt Bartlam, Community Development Director

Janet S. Keeter, Deputy City Manager

*Tea Silvestre, Community Center Director*

*James Krueger, Finance Director*

Nancy Martinez, Library Services Director

Joanne Narloch, Human Resources Director

Mike Pretz, Fire Chief

Richard Prima, Public Works Director

Alan Vallow, Electric Utility Director

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## **REPORT PRODUCTION AND ANALYSIS**

### **Budget Review Team**

H. Dixon Flynn, City Manager  
Janet S. Keeter, Deputy City Manager  
Janet L. Hamilton, Management Analyst, Administration  
Joanne Narloch, Human Resources Director  
Maxine Cadwallader, Revenue Manager  
**James Krueger, Finance Director**  
Ruby Paiste, Accounting Manager  
Cory Wadlow, Senior Accountant

### **Departments**

Jerry Adams, Chief, Police  
Ann Areida-Hintz, Senior Services Coordinator, Community Center  
**Tony Goehring, Interim Parks & Recreation Director, Parks & Recreation**  
Konradt Bartlam, Community Dev. Director, Community Development  
Frank Beeler, Asst. Water/Wastewater Superintendent, Public Works  
Susan Bjork, Management Analyst, Parks and Recreation  
Susan Blackston, City Clerk, City Clerk's Office  
George Bradley, Street Superintendent, Public Works  
Dennis Callahan, Fleet and Facilities Manager, Public Works  
Kirk Evans, Senior Management Analyst, Human Resources  
Tiffani Fink, Transportation Manager, Public Works Transit  
Betsy Gandy, Management Analyst, Police  
Mel Grandi, Electric Service Manager, Electric Utility  
Del Kerlin, Wastewater Assistant Treatment Superintendent, Public Works  
Ronnie Kramer, Finance Technician, Finance  
Rob Lechner, Customer Programs Manager, Electric Utility  
Steve Mann, Information Systems Manager, Information Systems  
Nancy Martinez, Library Services Director, Library  
**Tyson Mordhorst, IS Programmer/Analyst, Finance**  
David Morimoto, Senior Planner, Community Development  
Peggy Nicolini, Legal Secretary, City Attorney's Office  
Verne Person, Fire Division Chief, Fire  
Mike Pretz, Fire Chief, Fire  
Richard Prima, Public Works Director, Public Works  
Boris Prokop, Manager, Rates and Resources, Electric Utility  
Gregory Ramirez, Administrative Secretary, Community Center  
**Steve Schwabauer, Interim City Attorney, City Attorney's Office**  
Jim Siemers, Building Inspector, Community Development  
**Tea Silvestre, Community Center Director,**  
Nancy Spinelli, Accounts Clerk, Finance  
Linda Tremble, Administrative Secretary, Electric Utility  
Alan Vallow, Electric Utility Director, Electric Utility



**Section B**  
**POLICIES AND OBJECTIVES**

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## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **BUDGET POLICIES**

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#### **B. City Manager**

The City Manager as the chief administrative officer, provides the City Council and staff with general direction in the development and formulation of the staff's budget recommendation. This includes: evaluating and assessing current and projected issues confronted by the City; determining the demand for services and facilities; identifying the concerns of the voters; assessing the current and projected financial condition of the City; and determining the final staff recommendation.

#### **C. Finance Director/Treasurer**

The Finance Director as the chief financial officer, is responsible for budget development and administration. This includes: developing and issuing the budget instructions and calendar; advising the City Manager on budget policies, including recommended annual target funding levels for fleet funds; reviewing budget requests to ensure they are complete and accurate; preparing the preliminary budget recommendation for review by the City Manager; and, publication of the approved budget.

#### **D. Public Works Director**

The Public Works Director is responsible for preparing the City's Capital Improvement Budget (CIB) and the City's Equipment Replacement Schedule (ERS). In this capacity, the Public Works Director works closely with the Electric Utility Director to prepare an integrated CIB and ERS in recognition of the unique responsibilities and scope of services offered by the Electric Department.

#### **E. Department Directors**

Department Directors are responsible for preparing their operating budget requests and capital budget requests in accordance with the City's budget instructions.

#### **F. Fleet Committees**

Fleet committees were established to serve the City Manager in all vehicle-related matters to include budgeting, acquisition, disposition, assignments, vehicle operations, maintenance and insurance.

#### **G. Failure to Adopt Budget**

If the City Council fails to adopt the budget by July 1 of each year, the City Council may elect one of the following courses of action until passage of a budget and the appropriation of funds: (1) Provide the City Manager with Continuing Resolution Authority to allow continued services at expenditure levels not greater than those levels approved in the prior year budget; or (2) Require staff to obtain prior approval for the expenditure (disbursement) of *materials and services in excess of \$5,000 per contract or purchase order*.

#### **H. Public Record**

*The budget document will be available on-line at the City's website located at [www.lodi.gov](http://www.lodi.gov). Hard copies will be available for public perusal at the Lodi Public Library, the Finance Department and the the Carnegie Forum during Council meetings.*

## **GENERAL REVENUE MANAGEMENT**

- A. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **BUDGET POLICIES**

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- B. To emphasize and facilitate long-range planning, the City will project operating revenues for the succeeding five years.
- C. The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by accruing future revenues, rolling over short-term debt or borrowing reserves of one fund to another.

### **RECREATION AND COMMUNITY CENTER FEES**

- A. Recreation service cost recovery goals are addressed as an integral component of the City's annual comprehensive user fee analysis process. It is the City's goal that a minimum of 35% of the total cost of the City's recreation and 40% of the total cost of the City's community center programs should be recovered through fees and charges for recreation activities and the use of City facilities and equipment. In achieving these overall cost recovery goals, the following guidelines will be used:

- 1. Cost recovery for activities directed to adults should be relatively high *if not at 100% of cost*.
- 2. Cost recovery for activities for youth should be relatively low.

Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit to encourage high-levels of participation in youth recreation activities regardless of financial status.

- 3. For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents.
  - 4. These policy guidelines are sufficient in themselves in providing direction for setting the recreation and community center fees. Although these targets may be internally useful in administering recreation fees, the City's management should have as much flexibility as possible in setting specific activity fees as long as they meet the objectives and criteria provided above; however, the Recreation Department and Community Center will prepare and submit a summary of internal cost recovery targets to the City Manager for various activity categories at least annually.
- B. Charges will be assessed for use of rooms, pools, gymnasiums, ball fields, special use areas, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges will generally conform to the fee support categories listed above.
  - C. The Recreation Department and Community Center may waive fees with the approval of the City Manager when it is determined that an undue hardship exists or when in the best interest of the City.

## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **BUDGET POLICIES**

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#### **ENTERPRISE FUND FEES AND RATES**

- A. The City will set fees and rates at levels which fully cover the total direct and indirect costs; including operations, capital outlay and debt service, of the following enterprise programs: electrical, water, sewer, and transit.
- B. The City will annually review and adjust Enterprise Fund fees and rates as required to ensure that they remain appropriate and equitable; and to stem large rate increases.

#### **OTHER FEES AND RATES**

A. **Ongoing Review**

Fees and rates will be reviewed and updated on an on-going basis to ensure that they are correct and appropriate based on the changing needs of the community, i.e. economic concerns, social issues, public safety.

B. **General Concepts Regarding the Use of Service Fees and Rates**

The use of fees and rates should be subject to the following general concepts:

1. Revenues normally will not exceed the reasonable cost of providing the service.
2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide cost such as accounting, personnel, *data* processing, vehicle maintenance and insurance.
3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
4. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service and the influence rates and fees have on economic development.
5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

C. **Low Cost Recovery Services**

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them; however, the primary source of funding for the operation as a whole should be general purpose revenues, not user fees.

1. Maintaining and developing public facilities that are provided on a uniform, community wide basis such as streets, parks and general purpose buildings.
2. Delivery of social service programs and economic development activities.

## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **BUDGET POLICIES**

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#### **D. Comparability with Other Communities**

1. Fee surveys should never be the sole or primary criteria in setting City fees. There are many factors that affect how and why other communities have set their fees at their levels. For example:
  - a. What level of cost recovery is their fee intended to achieve compared with Lodi's cost recovery objectives?
  - b. What costs have been considered in computing the fees?
  - c. When was the last time that their fees were comprehensively evaluated?
  - d. What level of service do they provide compared with Lodi's service or performance standards?
  - e. Is their rate structure significantly different than Lodi's and what is it intended to achieve?
2. Surveys comparing the City's fees to other communities are useful background information in setting fees for several reasons:
  - a. They reflect the "market" for these fees and can assist in assessing the reasonableness of the City's fees.
  - b. If prudently analyzed, they can serve as a benchmark for how cost effective the City provides services.

These are difficult questions to address in fairly evaluating fees among different cities.

#### **REVENUE**

The Council recognizes that generally accepted accounting principles for local government discourage the "earmarking" of General Fund revenues, and accordingly, the practice of earmarking General Fund revenues for specific programs should be minimized. Approval of the following Revenue Distribution policies for **2004-05** does not prevent future Councils from directing General Fund resources to other funds and activities as necessary.

## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **BUDGET POLICIES**

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transportation programs - in conjunction with other State and Federal grants for this purpose, will be self-supporting from TDA revenues. As available, TDA funds will also be used for street maintenance projects.

#### **D. Enterprise Fund Allocations to the General Fund**

1. The goal of Proposition 4 is to limit growth in appropriations of both state and local government to changes in the cost of living and population in order to control spending levels. Proposition 4 further describes the difference between "tax proceeds" and fees. Tax proceeds are the revenue from regulatory licenses, user charges and user fees to the extent the revenue exceeds the cost of providing the regulation, product or service. (This includes transfers from an enterprise fund to the extent those funds exceeded the cost of providing the services).
2. As discussed above, the funds transferred from the City's enterprise funds to the City's General Fund are "In-Lieu of Taxes" to the extent they exceed the cost of services provided by general services (accounting, personnel, legal, insurance, etc.). These taxes will be levied based on prior year revenues as follows *with changes in future years to coincide with the water/wastewater rate increases approved in April 2004:*

|                                    | <u>2004-05</u> | <u>2005-06</u> | <u>2006-07</u> |
|------------------------------------|----------------|----------------|----------------|
| In-lieu of Tax - Electric          | 12%            | 12%            | 12%            |
| In-lieu of Tax - Water             | 12%            | 9%             | 9%             |
| In-lieu of Tax - <i>Wastewater</i> | 9%             | 11%            | 9%             |

#### **E. Special Revenue Allocations to the General Fund**

Revenues the City receives for specific services (i.e. vehicle tow charges) will not be designated for use by an individual department unless required by statute or approved by the City Council. When required by statute (i.e. asset seizure), these funds will be first allocated to the purchase of necessary and essential equipment and/or services prior to purchase with General Fund resources.

#### **F. Grants and Donations**

Council must approve applications for grants or acceptance of donations containing restrictions that may have an impact on the budget.

#### **G. Use of Community Development Block Grant (CDBG) Funds**

Each year, the U.S. Department of Housing and Urban Development (HUD) awards cities grants to carry out a number of community development activities in an effort to revitalize neighborhoods, foster economic development and improve community facilities and services. Lodi receives those grant funds in a formula-based allocation to use to address identified community development needs.

## **2004-05 FINANCIAL PLAN AND BUDGET**

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### **BUDGET POLICIES**

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#### **FUND BALANCE DESIGNATIONS AND RESERVES**

- A. The City should maintain fund balances of at least 15%, (*if financially feasible within the constraints of available resources*) of operating expenditures in the General Fund as well as the Electric, *Wastewater*, and Water Funds. This is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:
1. Economic uncertainties, local disasters, and other financial hardships or downturns in the local economy.
  2. Contingencies for unforeseen operation or capital needs.
  3. Cash flow requirements.
- B. The City will establish and maintain an Equipment Fund to provide for the timely replacement of vehicles and capital equipment. This includes items with an individual replacement cost of \$3,000 or more. The minimum fund balance in the Equipment Fund should allow for annual fluctuations in expenditures while maintaining a level annual transfer and allow for emergency replacement purchases. The annual contribution to the Fund will generally be based on the annual "use allowance" which is determined based on the estimated life of the vehicle or equipment and its original purchase cost. Interest earnings and sales of surplus equipment as well as any related damage and insurance recoveries will be credited to the Equipment Fund.
- C. The Council may designate specific fund balance levels for future development of capital projects which it has determined to be in the best long-term interests of the City.
- D. In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year; debt service reserve requirements; reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

#### **INVESTMENTS**

- A. Investments and cash management will be the responsibility of the City Finance Director/Treasurer or designee.
- B. The City's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered in priority order in determining individual investment placements:
1. Safety
  2. Liquidity
  3. Yield

**BUDGET POLICIES**

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- C. Regular employees will be the core workforce and the preferred means to staff ongoing, year-round activities rather than independent contractors. The City will strive to provide fair compensation and benefit schedules for its authorized regular work force. Each regular employee will:
1. Fill an authorized regular position.
  2. Be assigned to an appropriate bargaining unit or representative group.
  3. Receive salary and benefits consistent with labor agreements or other compensation plans.
- D. To manage the growth of the regular workforce and overall staffing costs, the City will follow these procedures:
1. The City Council will authorize all regular positions except in the case of the Library which is governed by the Library Board.
  2. The Human Resources Department will coordinate the hiring of all employees and evaluate the reallocation of existing positions.
  3. All requests for additional regular positions will include an evaluation of:
    - a. The necessity, term, and expected results of the proposed position.
    - b. Staffing and material costs including salary, benefits, equipment, uniforms, clerical support, and facilities.
    - c. The ability of private industry to provide the proposed service.
    - d. Additional revenues or cost savings which may be realized.
  4. Periodically, and prior to any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees under a "productivity review".
- E. Temporary employees are employees other than regular employees, elected officials, and volunteers budgeted in hours. Temporary employees will augment regular City staffing only as limited term employees, seasonal employees, emergency, intermittent, contract employees, and interns. The City Manager will encourage the use of temporary employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than regular, year-round staffing is required.
- F. Contract employees will be defined as temporary employees with written contracts approved by the City Manager who may receive approved benefits depending on hourly requirements and the length of their contract. Contract employees will generally be used for medium-term (generally between six months and two years) projects, programs, or activities requiring specialized or augmented levels of staffing for a specific period of time. The services of contract employees will be discontinued upon completion of the assigned project, program or activity. Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis, *unless the City is experiencing economic uncertainties with the possibility of layoffs. Under such circumstances, the contract positions may be extended as necessary to keep in check the number of permanent positions.*



**Section C**  
**CHANGES IN FUND BALANCE**

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**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - GENERAL FUND**

|   | 2001-2002          | 2002-2003          | 2003-2004          |                    | 2003-2004          | 2004-2005          |                    | 2004-2005          |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | Actual             | Actual             | Adopted Budget     | Changes            | Revised Budget     | Budget             | Changes            | Revised Budget     |
| <b>Revenues</b>                           |                    |                    |                    |                    |                    |                    |                    |                    |
| Tax Revenues                              | 19,447,199         | 20,213,654         | 21,160,890         |                    | 21,160,890         | 21,950,230         | 1,881,695          | 23,831,925         |
| Licenses and Permits                      | 1,464,450          | 1,669,402          | 1,555,905          |                    | 1,555,905          | 1,586,115          |                    | 1,586,115          |
| Fines and Forfeitures                     | 743,058            | 746,857            | 811,090            |                    | 811,090            | 763,945            |                    | 763,945            |
| Investment/Property Revenues              | 500,058            | 217,171            | 776,260            | (444,380)          | 331,880            | 776,260            | (444,380)          | 331,880            |
| Intergovernmental Revenues                | 4,291,718          | 4,059,062          | 4,145,331          |                    | 4,145,331          | 4,056,961          | (69,000)           | 3,987,961          |
| Service Charges                           | 1,738,806          | 1,867,525          | 1,814,930          | (148,600)          | 1,666,330          | 2,352,060          | (387,640)          | 1,964,420          |
| Other Revenue                             | 138,294            | 129,858            | 119,250            |                    | 119,250            | 121,235            |                    | 121,235            |
| <b>Total Revenue</b>                      | <b>28,323,583</b>  | <b>28,903,529</b>  | <b>30,383,656</b>  | <b>(592,980)</b>   | <b>29,790,676</b>  | <b>31,606,806</b>  | <b>980,675</b>     | <b>32,587,481</b>  |
| <b>Expenditures</b>                       |                    |                    |                    |                    |                    |                    |                    |                    |
| Operating Programs                        |                    |                    |                    |                    |                    |                    |                    |                    |
| Public Safety                             | 13,132,941         | 13,530,180         | 15,229,994         | (360,285)          | 14,869,709         | 16,866,399         | (1,041,403)        | 15,824,996         |
| Transportation                            | 1,817,284          | 1,998,381          | 2,072,270          | (521)              | 2,071,749          | 2,158,690          | (31,288)           | 2,127,402          |
| Leisure, Cultural and Social Services     | 4,082,832          | 4,397,605          | 4,670,221          | (198,459)          | 4,471,762          | 4,794,851          | (332,863)          | 4,461,988          |
| Community and Economic Development        | 3,152,561          | 3,190,093          | 3,289,410          | (318,976)          | 2,970,434          | 3,557,270          | (406,055)          | 3,151,215          |
| General Government                        | 7,788,217          | 8,701,782          | 8,975,052          | (340,238)          | 8,634,814          | 9,476,549          | (914,408)          | 8,562,141          |
| <b>Total Operating Programs</b>           | <b>29,973,835</b>  | <b>31,818,041</b>  | <b>34,236,947</b>  | <b>(1,218,479)</b> | <b>33,018,468</b>  | <b>36,853,759</b>  | <b>(2,726,017)</b> | <b>34,127,742</b>  |
| <b>Bulk Power Purchase</b>                |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Other Purchases</b>                    |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Capital Projects</b>                   |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Debt Service</b>                       |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Total Expenditures</b>                 | <b>29,973,835</b>  | <b>31,818,041</b>  | <b>34,236,947</b>  | <b>(1,218,479)</b> | <b>33,018,468</b>  | <b>36,853,759</b>  | <b>(2,726,017)</b> | <b>34,127,742</b>  |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>(1,650,252)</b> | <b>(2,914,512)</b> | <b>(3,853,291)</b> | <b>625,499</b>     | <b>(3,227,792)</b> | <b>(5,246,953)</b> | <b>3,706,692</b>   | <b>(1,540,261)</b> |
| <b>Other Sources (Uses)</b>               |                    |                    |                    |                    |                    |                    |                    |                    |
| Operating Transfers In                    | 4,897,694          | 6,963,138          | 6,375,464          | 1,116,000          | 7,491,464          | 6,380,199          | 702,028            | 7,082,227          |
| Operating Transfers Out                   | (4,288,392)        | (5,842,729)        | (4,490,867)        | (470,525)          | (4,961,392)        | (4,490,867)        | (828,662)          | (5,319,529)        |
| Other Sources (Uses)                      |                    | 300,000            | 2,530,001          | (1,154,413)        | 1,375,588          | 2,701,404          | (1,027,267)        | 1,674,137          |
| <b>Total Other Sources (Uses)</b>         | <b>609,302</b>     | <b>1,420,409</b>   | <b>4,414,599</b>   | <b>(508,938)</b>   | <b>3,905,661</b>   | <b>4,590,737</b>   | <b>(1,153,901)</b> | <b>3,436,836</b>   |
| <b>Fund Balance Beginning of the Year</b> | <b>3,629,228</b>   | <b>2,588,278</b>   | <b>2,642,505</b>   | <b>(1,548,471)</b> | <b>1,094,034</b>   | <b>3,203,813</b>   | <b>(1,431,910)</b> | <b>1,771,903</b>   |
| Adjustment to Fund Balance                |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Fund Balance End of the Year</b>       |                    |                    |                    |                    |                    |                    |                    |                    |
| Reserved for Debt Service                 |                    |                    |                    |                    |                    |                    |                    |                    |
| Designated Reserve                        |                    |                    |                    |                    |                    |                    |                    |                    |
| Unreserved                                | 2,588,278          | 1,094,175          | 3,203,813          | (1,431,910)        | 1,771,903          | 2,547,596          | 1,120,881          | 3,668,477          |
| <b>Total Fund Balance</b>                 | <b>2,588,278</b>   | <b>1,094,175</b>   | <b>3,203,813</b>   | <b>(1,431,910)</b> | <b>1,771,903</b>   | <b>2,547,596</b>   | <b>1,120,881</b>   | <b>3,668,477</b>   |
|   | 8.64%              | 3.44%              | 9.36%              |                    | 5.37%              | 6.91%              |                    | 10.75%             |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - LIBRARY FUND**

|   | 2001-2002        | 2002-2003        | 2003-2004         |                | 2003-2004         | 2004-2005         |                 | 2004-2005         |
|---|------------------|------------------|-------------------|----------------|-------------------|-------------------|-----------------|-------------------|
|   | Actual           | Actual           | Adopted<br>Budget | Changes        | Revised<br>Budget | Adopted<br>Budget | Changes         | Revised<br>Budget |
| <b>Revenues</b>                           |                  |                  |                   |                |                   |                   |                 |                   |
| Tax Revenues                              | 1,128,134        | 1,238,288        | 1,284,845         |                | 1,284,845         | 1,374,785         | (45,120)        | 1,329,665         |
| Fines and Forfeitures                     | 63,154           | 56,238           | 59,000            |                | 59,000            | 59,000            |                 | 59,000            |
| Investment/Property Revenues              | 15,847           | 4,313            |                   |                |                   |                   |                 |                   |
| Intergovernmental Revenues                | 223,557          | 160,329          | 107,500           |                | 107,500           | 91,000            |                 | 91,000            |
| Other Revenue                             | 76,032           | 28,279           | 4,030             |                | 4,030             | 4,030             |                 | 4,030             |
| <b>Total Revenue</b>                      | <b>1,506,724</b> | <b>1,487,447</b> | <b>1,455,375</b>  |                | <b>1,455,375</b>  | <b>1,528,815</b>  | <b>(45,120)</b> | <b>1,483,695</b>  |
| <b>Expenditures</b>                       |                  |                  |                   |                |                   |                   |                 |                   |
| Operating Programs                        |                  |                  |                   |                |                   |                   |                 |                   |
| Public Safety                             |                  |                  |                   |                |                   |                   |                 |                   |
| Public Utilities                          |                  |                  |                   |                |                   |                   |                 |                   |
| Transportation                            |                  |                  |                   |                |                   |                   |                 |                   |
| Leisure, Cultural and Social Services     | 1,157,664        | 1,166,686        | 1,258,085         | (9,200)        | 1,248,885         | 1,300,485         | (32,911)        | 1,267,574         |
| Community and Economic Development        |                  |                  |                   |                |                   |                   |                 |                   |
| General Government                        |                  |                  |                   |                |                   |                   |                 |                   |
| <b>Total Operating Programs</b>           | <b>1,157,664</b> | <b>1,166,686</b> | <b>1,258,085</b>  | <b>(9,200)</b> | <b>1,248,885</b>  | <b>1,300,485</b>  | <b>(32,911)</b> | <b>1,267,574</b>  |
| Bulk Power Purchase                       |                  |                  |                   |                |                   |                   |                 |                   |
| Other Purchases                           |                  |                  |                   |                |                   |                   |                 |                   |
| Capital Projects                          | 144,906          | 83,665           |                   |                |                   |                   |                 |                   |
| Debt Service                              |                  |                  |                   |                |                   |                   |                 |                   |
| <b>Total Expenditures</b>                 | <b>1,302,570</b> | <b>1,250,351</b> | <b>1,258,085</b>  | <b>(9,200)</b> | <b>1,248,885</b>  | <b>1,300,485</b>  | <b>(32,911)</b> | <b>1,267,574</b>  |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>204,154</b>   | <b>237,096</b>   | <b>197,290</b>    | <b>9,200</b>   | <b>206,490</b>    | <b>228,330</b>    | <b>(12,209)</b> | <b>216,121</b>    |
| <b>Other Sources (Uses)</b>               |                  |                  |                   |                |                   |                   |                 |                   |
| Operating Transfers In                    | 2,715            |                  |                   |                |                   |                   |                 |                   |
| Operating Transfers Out                   | (119,712)        | (129,634)        | (173,915)         |                | (173,915)         | (173,915)         |                 | (173,915)         |
| Other Sources (Uses)                      |                  |                  |                   |                |                   |                   |                 |                   |
| <b>Total Other Sources (Uses)</b>         | <b>(116,997)</b> | <b>(129,634)</b> | <b>(173,915)</b>  |                | <b>(173,915)</b>  | <b>(173,915)</b>  |                 | <b>(173,915)</b>  |
| <b>Fund Balance Beginning of the Year</b> | <b>440,087</b>   | <b>527,244</b>   | <b>634,706</b>    |                | <b>634,706</b>    | <b>658,081</b>    | <b>9,200</b>    | <b>667,281</b>    |
| <b>Fund Balance End of the Year</b>       |                  |                  |                   |                |                   |                   |                 |                   |
| Reserved for Debt Service                 |                  |                  |                   |                |                   |                   |                 |                   |
| Designated Reserve                        |                  |                  |                   |                |                   |                   |                 |                   |
| Unreserved                                | 527,244          | 634,706          | 658,081           | 9,200          | 667,281           | 712,497           | (3,009)         | 709,487           |
| <b>Total Fund Balance</b>                 | <b>527,244</b>   | <b>634,706</b>   | <b>658,081</b>    | <b>9,200</b>   | <b>667,281</b>    | <b>712,497</b>    | <b>(3,009)</b>  | <b>709,487</b>    |

2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - CAPITAL OUTLAY FUND

|   | 2001-2002         | 2002-2003          | 2003-2004          |                    | 2003-2004          | 2004-2005          |                    | 2004-2005          |
|---|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | Actual            | Actual             | Budget             | Changes            | Revised Budget     | Budget             | Changes            | Revised Budget     |
| <b>Revenues</b>                           |                   |                    |                    |                    |                    |                    |                    |                    |
| Tax Revenues                              | 1,692,200         | 1,857,432          | 1,927,265          |                    | 1,927,265          | 2,062,175          | (2,062,175)        |                    |
| Licenses and Permits                      |                   |                    |                    |                    |                    |                    |                    |                    |
| Fines and Forfeitures                     |                   |                    |                    |                    |                    |                    |                    |                    |
| Investment/Property Revenues              | 607,424           | 520,585            | 24,540             |                    | 24,540             | 24,540             |                    | 24,540             |
| Intergovernmental Revenues                | 4,256,053         | 24,840             | 1,115,430          |                    | 1,115,430          | 1,250,000          |                    | 1,250,000          |
| Service Charges                           | 807,994           | 2,286,281          | 2,408,360          |                    | 2,408,360          | 2,099,340          |                    | 2,099,340          |
| Other Revenue                             | 1,055,731         | 215,080            | 150,000            |                    | 150,000            | 150,000            |                    | 150,000            |
| <b>Total Revenue</b>                      | <b>8,419,402</b>  | <b>4,904,218</b>   | <b>5,625,595</b>   |                    | <b>5,625,595</b>   | <b>5,586,055</b>   | <b>(2,062,175)</b> | <b>3,523,880</b>   |
| <b>Expenditures</b>                       |                   |                    |                    |                    |                    |                    |                    |                    |
| Operating Programs                        |                   |                    |                    |                    |                    |                    |                    |                    |
| Public Safety                             |                   |                    |                    |                    |                    |                    |                    |                    |
| Public Utilities                          |                   |                    |                    |                    |                    |                    |                    |                    |
| Transportation                            |                   |                    |                    |                    |                    |                    |                    |                    |
| Leisure, Cultural and Social Services     |                   | 39,494             |                    |                    |                    |                    |                    |                    |
| Community and Economic Development        |                   |                    |                    |                    |                    |                    |                    |                    |
| General Government                        |                   |                    |                    |                    |                    |                    |                    |                    |
| <b>Total Operating Programs</b>           |                   | <b>39,494</b>      |                    |                    |                    |                    |                    |                    |
| Bulk Power Purchase                       |                   |                    |                    |                    |                    |                    |                    |                    |
| Other Purchases                           |                   |                    |                    |                    |                    |                    |                    |                    |
| Capital Projects                          | 5,271,183         | 9,367,650          | 8,792,484          | (1,430,088)        | 7,362,396          | 1,919,550          |                    | 1,919,550          |
| Debt Service                              |                   |                    |                    |                    |                    |                    |                    |                    |
| <b>Total Expenditures</b>                 | <b>5,271,183</b>  | <b>9,407,144</b>   | <b>8,792,484</b>   | <b>(1,430,088)</b> | <b>7,362,396</b>   | <b>1,919,550</b>   |                    | <b>1,919,550</b>   |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>3,148,219</b>  | <b>(4,502,926)</b> | <b>(3,166,889)</b> | <b>1,430,088</b>   | <b>(1,736,801)</b> | <b>3,666,505</b>   | <b>(2,062,175)</b> | <b>1,604,330</b>   |
| <b>Other Sources (Uses)</b>               |                   |                    |                    |                    |                    |                    |                    |                    |
| Operating Transfers In                    | 4,573,952         | 1,982,180          | 350,000            | 265,177            | 615,177            | 350,000            | (350,000)          |                    |
| Operating Transfers Out                   | (4,899,026)       | (4,168,097)        | (2,109,994)        | (1,388,852)        | (3,498,846)        | (2,159,954)        | (1,116,000)        | (3,275,954)        |
| Other Sources (Uses)                      |                   | 9,067              |                    | (890,000)          | (890,000)          |                    |                    |                    |
| Proceeds from Debt Financing              | 13,395,749        |                    | 4,932,279          |                    | 4,932,279          |                    |                    |                    |
| <b>Total Other Sources (Uses)</b>         | <b>13,070,675</b> | <b>(2,176,850)</b> | <b>3,172,285</b>   | <b>(2,013,675)</b> | <b>1,158,610</b>   | <b>(1,809,954)</b> | <b>(1,466,000)</b> | <b>(3,275,954)</b> |
| <b>Fund Balance Beginning of the Year</b> | <b>3,159,294</b>  | <b>19,378,188</b>  | <b>12,698,412</b>  |                    | <b>12,698,412</b>  | <b>12,703,808</b>  | <b>(583,587)</b>   | <b>12,120,221</b>  |
| <b>Fund Balance End of the Year</b>       |                   |                    |                    |                    |                    |                    |                    |                    |
| Reserved for Debt Service                 |                   |                    | 1,679,480          |                    | 1,679,480          | 1,679,480          |                    | 1,679,480          |
| Designated Reserve                        | 19,378,188        | 12,698,412         | 11,024,328         | (583,587)          | 10,440,741         | 12,880,879         | (4,111,762)        | 8,769,117          |
| Unreserved                                |                   |                    |                    |                    |                    |                    |                    |                    |
| <b>Total Fund Balance</b>                 | <b>19,378,188</b> | <b>12,698,412</b>  | <b>12,703,808</b>  | <b>(583,587)</b>   | <b>12,120,221</b>  | <b>14,560,359</b>  | <b>(4,111,762)</b> | <b>10,448,597</b>  |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - TRANSPORTATION DEVELOPMENT ACT FUND**

|   | 2001-2002          | 2002-2003        | 2003-2004          |                    | 2003-2004<br>Revised<br>Budget | 2004-2005<br>Budget |                    | 2004-2005<br>Revised<br>Budget |
|---|--------------------|------------------|--------------------|--------------------|--------------------------------|---------------------|--------------------|--------------------------------|
|   | Actual             | Actual           | Budget             | Changes            |                                |                     | Changes            |                                |
| <b>Revenues</b>                           |                    |                  |                    |                    |                                |                     |                    |                                |
| Tax Revenues                              |                    |                  |                    |                    |                                |                     |                    |                                |
| Licenses and Permits                      |                    |                  |                    |                    |                                |                     |                    |                                |
| Fines and Forfeitures                     |                    |                  |                    |                    |                                |                     |                    |                                |
| Investment/Property Revenues              | 2,715              | 2,266            |                    |                    |                                |                     |                    |                                |
| Intergovernmental Revenues                | 1,846,183          | 36,645           | 1,750,000          | (1,710,633)        | 39,367                         | 1,750,000           | (1,710,633)        | 39,367                         |
| Service Charges                           |                    |                  |                    |                    |                                |                     |                    |                                |
| Other Revenue                             |                    |                  |                    |                    |                                |                     |                    |                                |
| <b>Total Revenue</b>                      | <b>1,848,898</b>   | <b>38,911</b>    | <b>1,750,000</b>   | <b>(1,710,633)</b> | <b>39,367</b>                  | <b>1,750,000</b>    | <b>(1,710,633)</b> | <b>39,367</b>                  |
| <b>Expenditures</b>                       |                    |                  |                    |                    |                                |                     |                    |                                |
| Operating Programs                        |                    |                  |                    |                    |                                |                     |                    |                                |
| Public Safety                             |                    |                  |                    |                    |                                |                     |                    |                                |
| Public Utilities                          |                    |                  |                    |                    |                                |                     |                    |                                |
| Transportation                            |                    |                  |                    |                    |                                |                     |                    |                                |
| Leisure, Cultural and Social Services     |                    |                  |                    |                    |                                |                     |                    |                                |
| Community and Economic Development        |                    |                  |                    |                    |                                |                     |                    |                                |
| General Government                        |                    |                  |                    |                    |                                |                     |                    |                                |
| <b>Total Operating Programs</b>           |                    |                  |                    |                    |                                |                     |                    |                                |
| Bulk Power Purchase                       |                    |                  |                    |                    |                                |                     |                    |                                |
| Other Purchases                           |                    |                  |                    |                    |                                |                     |                    |                                |
| Capital Projects                          | 28,888             | 75,622           | 48,000             |                    | 48,000                         |                     |                    |                                |
| Debt Service                              |                    |                  |                    |                    |                                |                     |                    |                                |
| <b>Total Expenditures</b>                 | <b>28,888</b>      | <b>75,622</b>    | <b>48,000</b>      |                    | <b>48,000</b>                  |                     |                    |                                |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>1,820,010</b>   | <b>(36,711)</b>  | <b>1,702,000</b>   | <b>(1,710,633)</b> | <b>(8,633)</b>                 | <b>1,750,000</b>    | <b>(1,710,633)</b> | <b>39,367</b>                  |
| <b>Other Sources (Uses)</b>               |                    |                  |                    |                    |                                |                     |                    |                                |
| Operating Transfers In                    |                    |                  |                    |                    |                                |                     |                    |                                |
| Operating Transfers Out                   | (1,502,650)        | (329,802)        | (1,816,156)        | 1,750,000          | (66,156)                       | (1,816,156)         | 1,750,000          | (66,156)                       |
| Other Sources (Uses)                      |                    |                  |                    |                    | 68,405                         |                     |                    | 26,790                         |
| Proceeds from Debt Financing              |                    |                  |                    |                    |                                |                     |                    |                                |
| <b>Total Other Sources (Uses)</b>         | <b>(1,502,650)</b> | <b>(329,802)</b> | <b>(1,816,156)</b> | <b>1,750,000</b>   | <b>2,249</b>                   | <b>(1,816,156)</b>  | <b>1,750,000</b>   | <b>(39,366)</b>                |
| <b>Fund Balance Beginning of the Year</b> | <b>55,537</b>      | <b>372,897</b>   | <b>6,384</b>       |                    | <b>6,384</b>                   | <b>(107,772)</b>    |                    | <b>(0)</b>                     |
| <b>Fund Balance End of the Year</b>       |                    |                  |                    |                    |                                |                     |                    |                                |
| Reserved for Debt Service                 |                    |                  |                    |                    |                                |                     |                    |                                |
| Designated Reserve                        | 372,897            | 6,384            | (107,772)          |                    | (0)                            | (173,929)           |                    | 0                              |
| Unreserved                                |                    |                  |                    |                    |                                |                     |                    |                                |
| <b>Total Fund Balance</b>                 | <b>372,897</b>     | <b>6,384</b>     | <b>(107,772)</b>   | <b>39,367</b>      | <b>(0)</b>                     | <b>(173,929)</b>    | <b>39,367</b>      | <b>0</b>                       |

2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - CDBG FUND

|   | 2001-2002                | 2002-2003                | 2003-2004                |                          | 2003-2004                | 2004-2005                |                          | 2004-2005                |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|   | Actual                   | Revised<br>Budget        | Budget                   | Changes                  | Revised<br>Budget        | Budget                   | Changes                  | Revised<br>Budget        |
| <b>Revenues</b>                           |                          |                          |                          |                          |                          |                          |                          |                          |
| Tax Revenues                              |                          |                          |                          |                          |                          |                          |                          |                          |
| Licenses and Permits                      |                          |                          |                          |                          |                          |                          |                          |                          |
| Fines and Forfeitures                     |                          |                          |                          |                          |                          |                          |                          |                          |
| Investment/Property Revenues              |                          |                          |                          |                          |                          |                          |                          |                          |
| Intergovernmental Revenues                | 616,167                  | 849,670                  | 1,089,110                |                          | 1,089,110                | 1,089,110                |                          | 1,089,110                |
| Service Charges                           |                          |                          |                          |                          |                          |                          |                          |                          |
| Other Revenue                             |                          |                          |                          |                          |                          |                          |                          |                          |
| <b>Total Revenue</b>                      | <u>616,167</u>           | <u>849,670</u>           | <u>1,089,110</u>         |                          | <u>1,089,110</u>         | <u>1,089,110</u>         |                          | <u>1,089,110</u>         |
| <b>Expenditures</b>                       |                          |                          |                          |                          |                          |                          |                          |                          |
| Operating Programs                        |                          |                          |                          |                          |                          |                          |                          |                          |
| Public Safety                             |                          |                          |                          |                          |                          |                          |                          |                          |
| Public Utilities                          |                          |                          |                          |                          |                          |                          |                          |                          |
| Transportation                            |                          |                          |                          |                          |                          |                          |                          |                          |
| Leisure, Cultural and Social Services     |                          |                          |                          |                          |                          |                          |                          |                          |
| Community and Economic Development        |                          |                          |                          |                          |                          |                          |                          |                          |
| General Government                        |                          |                          |                          |                          |                          |                          |                          |                          |
| <b>Total Operating Programs</b>           |                          |                          |                          |                          |                          |                          |                          |                          |
| Bulk Power Purchase                       |                          |                          |                          |                          |                          |                          |                          |                          |
| Other Purchases                           |                          |                          |                          |                          |                          |                          |                          |                          |
| Capital Projects                          | 616,167                  | 849,670                  | 1,089,110                |                          | 1,089,110                | 1,089,110                |                          | 1,089,110                |
| Debt Service                              |                          |                          |                          |                          |                          |                          |                          |                          |
| <b>Total Expenditures</b>                 | <u>616,167</u>           | <u>849,670</u>           | <u>1,089,110</u>         |                          | <u>1,089,110</u>         | <u>1,089,110</u>         |                          | <u>1,089,110</u>         |
| <b>Revenues/Expenditures (Over/Under)</b> |                          |                          |                          |                          |                          |                          |                          |                          |
| <b>Other Sources (Uses)</b>               |                          |                          |                          |                          |                          |                          |                          |                          |
| Operating Transfers In                    |                          |                          |                          |                          |                          |                          |                          |                          |
| Operating Transfers Out                   |                          |                          |                          |                          |                          |                          |                          |                          |
| Other Sources (Uses)                      |                          |                          |                          |                          |                          |                          |                          |                          |
| <b>Total Other Sources (Uses)</b>         |                          |                          |                          |                          |                          |                          |                          |                          |
| <b>Fund Balance Beginning of the Year</b> |                          |                          |                          |                          |                          |                          |                          |                          |
| <b>Fund Balance End of the Year</b>       |                          |                          |                          |                          |                          |                          |                          |                          |
| Reserved for Debt Service                 |                          |                          |                          |                          |                          |                          |                          |                          |
| Designated Reserve                        |                          |                          |                          |                          |                          |                          |                          |                          |
| Unreserved                                |                          |                          |                          |                          |                          |                          |                          |                          |
| <b>Total Fund Balance</b>                 | <u><u>          </u></u> | <u><u>          </u></u> | <u><u>          </u></u> | <u><u>          </u></u> | <u><u>          </u></u> | <u><u>          </u></u> | <u><u>          </u></u> | <u><u>          </u></u> |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - POLICE SPECIAL REVENUE FUND**

|   | 2001-2002      | 2002-2003         | 2003-2004      |         | 2003-2004         | 2004-2005      |         | 2004-2005         |
|---|----------------|-------------------|----------------|---------|-------------------|----------------|---------|-------------------|
|   | Actual         | Revised<br>Budget | Budget         | Changes | Revised<br>Budget | Budget         | Changes | Revised<br>Budget |
| <b>Revenues</b>                           |                |                   |                |         |                   |                |         |                   |
| Tax Revenues                              |                |                   |                |         |                   |                |         |                   |
| Licenses and Permits                      |                |                   |                |         |                   |                |         |                   |
| Fines and Forfeitures                     |                |                   |                |         |                   |                |         |                   |
| Investment/Property Revenues              | 23,402         | 6,890             |                |         |                   |                |         |                   |
| Intergovernmental Revenues                | 626,732        | 335,924           |                |         |                   |                |         |                   |
| Service Charges                           |                |                   |                |         |                   |                |         |                   |
| Other Revenue                             |                |                   |                |         |                   |                |         |                   |
| <b>Total Revenue</b>                      | <b>650,134</b> | <b>342,814</b>    |                |         |                   |                |         |                   |
| <b>Expenditures</b>                       |                |                   |                |         |                   |                |         |                   |
| Operating Programs                        |                |                   |                |         |                   |                |         |                   |
| Public Safety                             | 467,571        | 153,828           |                |         |                   |                |         |                   |
| Public Utilities                          |                |                   |                |         |                   |                |         |                   |
| Transportation                            |                |                   |                |         |                   |                |         |                   |
| Leisure, Cultural and Social Services     |                |                   |                |         |                   |                |         |                   |
| Community and Economic Development        |                |                   |                |         |                   |                |         |                   |
| General Government                        |                |                   |                |         |                   |                |         |                   |
| <b>Total Operating Programs</b>           | <b>467,571</b> | <b>153,828</b>    |                |         |                   |                |         |                   |
| Bulk Power Purchase                       |                |                   |                |         |                   |                |         |                   |
| Other Purchases                           |                |                   |                |         |                   |                |         |                   |
| Capital Projects                          |                | 101,530           |                |         |                   |                |         |                   |
| Debt Service                              |                |                   |                |         |                   |                |         |                   |
| <b>Total Expenditures</b>                 | <b>467,571</b> | <b>255,358</b>    |                |         |                   |                |         |                   |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>182,563</b> | <b>87,456</b>     |                |         |                   |                |         |                   |
| <b>Other Sources (Uses)</b>               |                |                   |                |         |                   |                |         |                   |
| Operating Transfers In                    | 39,748         | 9,891             |                |         |                   |                |         |                   |
| Operating Transfers Out                   | (41,229)       | (77,671)          |                |         |                   |                |         |                   |
| Other Sources (Uses)                      |                |                   |                |         |                   |                |         |                   |
| <b>Total Other Sources (Uses)</b>         | <b>(1,481)</b> | <b>(67,780)</b>   |                |         |                   |                |         |                   |
| <b>Fund Balance Beginning of the Year</b> | <b>187,808</b> | <b>368,890</b>    | <b>388,566</b> |         | <b>388,566</b>    | <b>388,566</b> |         | <b>388,566</b>    |
| <b>Fund Balance End of the Year</b>       |                |                   |                |         |                   |                |         |                   |
| Reserved for Debt Service                 |                |                   |                |         |                   |                |         |                   |
| Designated Reserve                        |                |                   |                |         |                   |                |         |                   |
| Unreserved                                | 368,890        | 388,566           | 388,566        |         | 388,566           | 388,566        |         | 388,566           |
| <b>Total Fund Balance</b>                 | <b>368,890</b> | <b>388,566</b>    | <b>388,566</b> |         | <b>388,566</b>    | <b>388,566</b> |         | <b>388,566</b>    |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - STREET FUND**

|   | 2001-2002          | 2002-2003          | 2003-2004          |                  | 2003-2004<br>Revised<br>Budget | 2004-2005<br>Budget |                    | 2004-2005<br>Revised<br>Budget |
|---|--------------------|--------------------|--------------------|------------------|--------------------------------|---------------------|--------------------|--------------------------------|
|   | Actual             | Actual             | Budget             | Changes          |                                |                     | Changes            |                                |
| <b>Revenues</b>                           |                    |                    |                    |                  |                                |                     |                    |                                |
| Tax Revenues                              | 775,524            | 790,560            | 838,370            |                  | 838,370                        | 886,155             |                    | 886,155                        |
| Licenses and Permits                      |                    |                    |                    |                  |                                |                     |                    |                                |
| Fines and Forfeitures                     |                    |                    |                    |                  |                                |                     |                    |                                |
| Investment/Property Revenues              | 84,500             | 80,308             |                    |                  |                                |                     |                    |                                |
| Intergovernmental Revenues                | 10,139,549         | 1,891,337          | 5,217,000          |                  | 5,217,000                      | 8,482,000           |                    | 8,482,000                      |
| Service Charges                           | 1,333,525          | 2,096,206          | 1,144,000          |                  | 1,144,000                      | 1,355,000           |                    | 1,355,000                      |
| Other Revenue                             | 24,746             | 40,278             | 20,000             |                  | 20,000                         |                     |                    |                                |
| <b>Total Revenue</b>                      | <b>12,357,844</b>  | <b>4,898,689</b>   | <b>7,219,370</b>   |                  | <b>7,219,370</b>               | <b>10,723,155</b>   |                    | <b>10,723,155</b>              |
| <b>Expenditures</b>                       |                    |                    |                    |                  |                                |                     |                    |                                |
| Operating Programs                        |                    |                    |                    |                  |                                |                     |                    |                                |
| Public Safety                             |                    |                    |                    |                  |                                |                     |                    |                                |
| Public Utilities                          |                    |                    |                    |                  |                                |                     |                    |                                |
| Transportation                            |                    | 24,864             |                    |                  |                                |                     |                    |                                |
| Leisure, Cultural and Social Services     |                    |                    |                    |                  |                                |                     |                    |                                |
| Community and Economic Development        |                    |                    |                    |                  |                                |                     |                    |                                |
| General Government                        |                    |                    |                    |                  |                                |                     |                    |                                |
| <b>Total Operating Programs</b>           |                    | <b>24,864</b>      |                    |                  |                                |                     |                    |                                |
| Bulk Power Purchase                       |                    |                    |                    |                  |                                |                     |                    |                                |
| Other Purchases                           |                    |                    |                    |                  |                                |                     |                    |                                |
| Capital Projects                          | 11,626,452         | 2,690,992          | 5,532,700          |                  | 5,532,700                      | 9,796,880           |                    | 9,796,880                      |
| Debt Service                              |                    |                    |                    |                  |                                |                     |                    |                                |
| <b>Total Expenditures</b>                 | <b>11,626,452</b>  | <b>2,715,856</b>   | <b>5,532,700</b>   |                  | <b>5,532,700</b>               | <b>9,796,880</b>    |                    | <b>9,796,880</b>               |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>731,392</b>     | <b>2,182,833</b>   | <b>1,686,670</b>   |                  | <b>1,686,670</b>               | <b>926,275</b>      |                    | <b>926,275</b>                 |
| <b>Other Sources (Uses)</b>               |                    |                    |                    |                  |                                |                     |                    |                                |
| Operating Transfers In                    | 538,470            |                    | 150,000            | (150,000)        |                                | 150,000             | (150,000)          |                                |
| Operating Transfers Out                   | (1,645,871)        | (1,601,998)        | (1,411,277)        | (711,003)        | (2,122,280)                    | (1,411,277)         |                    | (1,411,277)                    |
| Other Sources (Uses)                      |                    |                    |                    |                  |                                |                     |                    |                                |
| <b>Total Other Sources (Uses)</b>         | <b>(1,107,401)</b> | <b>(1,601,998)</b> | <b>(1,261,277)</b> | <b>(861,003)</b> | <b>(2,122,280)</b>             | <b>(1,261,277)</b>  | <b>(150,000)</b>   | <b>(1,411,277)</b>             |
| <b>Fund Balance Beginning of the Year</b> | <b>2,806,972</b>   | <b>2,430,963</b>   | <b>3,011,798</b>   |                  | <b>3,011,798</b>               | <b>3,437,190</b>    | <b>(861,003)</b>   | <b>2,576,187</b>               |
| <b>Fund Balance End of the Year</b>       |                    |                    |                    |                  |                                |                     |                    |                                |
| Reserved for Debt Service                 |                    |                    |                    |                  |                                |                     |                    |                                |
| Designated Reserve                        |                    |                    |                    |                  |                                |                     |                    |                                |
| Unreserved                                | 2,430,963          | 3,011,798          | 3,437,190          |                  | 2,576,187                      | 3,102,188           |                    | 2,091,185                      |
| <b>Total Fund Balance</b>                 | <b>2,430,963</b>   | <b>3,011,798</b>   | <b>3,437,190</b>   | <b>(861,003)</b> | <b>2,576,187</b>               | <b>3,102,188</b>    | <b>(1,011,003)</b> | <b>2,091,185</b>               |



2004-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - DEBT SERVICE FUND

|   | 2001-2002          | 2002-2003          | 2003-2004          |         | 2003-2004          | 2004-2005          |         | 2004-2005          |
|---|--------------------|--------------------|--------------------|---------|--------------------|--------------------|---------|--------------------|
|   | Actual             | Revised<br>Budget  | Budget             | Changes | Revised<br>Budget  | Budget             | Changes | Revised<br>Budget  |
| <b>Revenues</b>                           |                    |                    |                    |         |                    |                    |         |                    |
| Tax Revenues                              |                    |                    |                    |         |                    |                    |         |                    |
| Licenses and Permits                      |                    |                    |                    |         |                    |                    |         |                    |
| Fines and Forfeitures                     |                    |                    |                    |         |                    |                    |         |                    |
| Investment/Property Revenues              |                    |                    |                    |         |                    |                    |         |                    |
| Intergovernmental Revenues                |                    |                    |                    |         |                    |                    |         |                    |
| Service Charges                           |                    |                    |                    |         |                    |                    |         |                    |
| Other Revenue                             |                    |                    |                    |         |                    |                    |         |                    |
| <b>Total Revenue</b>                      |                    |                    |                    |         |                    |                    |         |                    |
| <b>Expenditures</b>                       |                    |                    |                    |         |                    |                    |         |                    |
| Operating Programs                        |                    |                    |                    |         |                    |                    |         |                    |
| Public Safety                             |                    |                    |                    |         |                    |                    |         |                    |
| Public Utilities                          |                    |                    |                    |         |                    |                    |         |                    |
| Transportation                            |                    |                    |                    |         |                    |                    |         |                    |
| Leisure, Cultural and Social Services     |                    |                    |                    |         |                    |                    |         |                    |
| Community and Economic Development        |                    |                    |                    |         |                    |                    |         |                    |
| General Government                        |                    |                    |                    |         |                    |                    |         |                    |
| <b>Total Operating Programs</b>           |                    |                    |                    |         |                    |                    |         |                    |
| Bulk Power Purchase                       |                    |                    |                    |         |                    |                    |         |                    |
| Other Purchases                           |                    |                    |                    |         |                    |                    |         |                    |
| Capital Projects                          |                    |                    |                    |         |                    |                    |         |                    |
| Debt Service                              | 1,233,699          | 1,950,040          | 1,671,446          |         | 1,671,446          | 1,671,671          |         | 1,671,671          |
| <b>Total Expenditures</b>                 | <b>1,233,699</b>   | <b>1,950,040</b>   | <b>1,671,446</b>   |         | <b>1,671,446</b>   | <b>1,671,671</b>   |         | <b>1,671,671</b>   |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>(1,233,699)</b> | <b>(1,950,040)</b> | <b>(1,671,446)</b> |         | <b>(1,671,446)</b> | <b>(1,671,671)</b> |         | <b>(1,671,671)</b> |
| <b>Other Sources (Uses)</b>               |                    |                    |                    |         |                    |                    |         |                    |
| Operating Transfers In                    | 1,233,699          | 1,950,040          | 1,671,446          |         | 1,671,446          | 1,671,671          |         | 1,671,671          |
| Operating Transfers Out                   |                    |                    |                    |         |                    |                    |         |                    |
| Other Sources (Uses)                      |                    |                    |                    |         |                    |                    |         |                    |
| <b>Total Other Sources (Uses)</b>         | <b>1,233,699</b>   | <b>1,950,040</b>   | <b>1,671,446</b>   |         | <b>1,671,446</b>   | <b>1,671,671</b>   |         | <b>1,671,671</b>   |
| <b>Fund Balance Beginning of the Year</b> |                    |                    |                    |         |                    |                    |         |                    |
| <b>Fund Balance End of the Year</b>       |                    |                    |                    |         |                    |                    |         |                    |
| Reserved for Debt Service                 |                    |                    |                    |         |                    |                    |         |                    |
| Designated Reserve                        |                    |                    |                    |         |                    |                    |         |                    |
| Unreserved                                |                    |                    |                    |         |                    |                    |         |                    |
| <b>Total Fund Balance</b>                 |                    |                    |                    |         |                    |                    |         |                    |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - WATER FUND**

|   | 2001-2002          | 2002-2003          | 2003-2004        |                 | 2003-2004<br>Revised<br>Budget | 2004-2005<br>Budget |                  | 2004-2005<br>Revised<br>Budget |
|---|--------------------|--------------------|------------------|-----------------|--------------------------------|---------------------|------------------|--------------------------------|
|   | Actual             | Actual             | Budget           | Changes         |                                |                     | Changes          |                                |
| <b>Revenues</b>                           |                    |                    |                  |                 |                                |                     |                  |                                |
| Tax Revenues                              |                    |                    |                  |                 |                                |                     |                  |                                |
| Licenses and Permits                      |                    |                    |                  |                 |                                |                     |                  |                                |
| Fines and Forfeitures                     |                    |                    |                  |                 |                                |                     |                  |                                |
| Investment/Property Revenues              | 28,054             | 15,597             | 9,830            |                 | 9,830                          | 10,220              |                  | 10,220                         |
| Intergovernmental Revenues                |                    |                    |                  |                 |                                |                     |                  |                                |
| Service Charges                           | 4,617,785          | 6,140,820          | 5,917,845        |                 | 5,917,845                      | 6,187,165           | 2,000,000        | 8,187,165                      |
| Other Revenue                             | 345,795            | 2,990,340          | 245,000          |                 | 245,000                        | 249,000             |                  | 249,000                        |
| <b>Total Revenue</b>                      | <b>4,991,634</b>   | <b>9,146,757</b>   | <b>6,172,675</b> |                 | <b>6,172,675</b>               | <b>6,446,385</b>    | <b>2,000,000</b> | <b>8,446,385</b>               |
| <b>Expenditures</b>                       |                    |                    |                  |                 |                                |                     |                  |                                |
| Operating Programs                        |                    |                    |                  |                 |                                |                     |                  |                                |
| Public Safety                             |                    |                    |                  |                 |                                |                     |                  |                                |
| Public Utilities                          | 2,505,539          | 2,536,719          | 3,215,800        | (93,285)        | 3,122,515                      | 3,199,415           | (41,994)         | 3,157,421                      |
| Transportation                            |                    |                    |                  |                 |                                |                     |                  |                                |
| Leisure, Cultural and Social Services     |                    |                    |                  |                 |                                |                     |                  |                                |
| Community and Economic Development        |                    |                    |                  |                 |                                |                     |                  |                                |
| General Government                        |                    |                    |                  |                 |                                |                     |                  |                                |
| <b>Total Operating Programs</b>           | <b>2,505,539</b>   | <b>2,536,719</b>   | <b>3,215,800</b> | <b>(93,285)</b> | <b>3,122,515</b>               | <b>3,199,415</b>    | <b>(41,994)</b>  | <b>3,157,421</b>               |
| Bulk Power Purchase                       |                    |                    |                  |                 |                                |                     |                  |                                |
| Other Purchases                           |                    | 49,925             | 37,185           |                 | 37,185                         |                     |                  |                                |
| Capital Projects                          |                    | 6,401,075          | 2,625,930        |                 | 2,625,930                      | 4,019,840           | 800,500          | 4,820,340                      |
| Debt Service                              | 227,283            | 2,324,861          | 226,699          |                 | 226,699                        | 226,767             |                  | 226,767                        |
| <b>Total Expenditures</b>                 | <b>2,732,822</b>   | <b>11,262,655</b>  | <b>6,105,614</b> | <b>(93,285)</b> | <b>6,012,329</b>               | <b>7,446,022</b>    | <b>758,506</b>   | <b>8,204,528</b>               |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>2,258,812</b>   | <b>(2,115,898)</b> | <b>67,061</b>    | <b>93,285</b>   | <b>160,346</b>                 | <b>(999,637)</b>    | <b>1,241,494</b> | <b>241,857</b>                 |
| <b>Other Sources (Uses)</b>               |                    |                    |                  |                 |                                |                     |                  |                                |
| Operating Transfers In                    | 312,563            | 40,646             |                  |                 |                                |                     |                  |                                |
| Operating Transfers Out                   | (1,186,209)        | (913,767)          | (902,503)        | (17,935)        | (920,438)                      | (902,503)           | (28,792)         | (931,295)                      |
| Other Sources (Uses)                      | (2,245,425)        | 1,370,508          |                  |                 |                                | 600,000             | (656,400)        | (56,400)                       |
| Proceeds from Debt financing              |                    | 3,000,000          |                  |                 |                                |                     |                  |                                |
| <b>Total Other Sources (Uses)</b>         | <b>(3,119,071)</b> | <b>3,497,387</b>   | <b>(902,503)</b> | <b>(17,935)</b> | <b>(920,438)</b>               | <b>(302,503)</b>    | <b>(685,192)</b> | <b>(987,695)</b>               |
| <b>Fund Balance Beginning of the Year</b> | <b>994,107</b>     | <b>133,848</b>     | <b>1,515,337</b> |                 | <b>1,515,337</b>               | <b>755,245</b>      |                  | <b>755,245</b>                 |
| <b>Fund Balance End of the Year</b>       |                    |                    |                  |                 |                                |                     |                  |                                |
| Reserved for Debt Service                 |                    |                    |                  |                 |                                |                     |                  |                                |
| Designated Reserve                        | 133,848            | 1,515,337          | 679,895          |                 | 755,245                        | (546,895)           | 556,302          | 9,407                          |
| Unreserved                                |                    |                    |                  |                 |                                |                     |                  |                                |
| <b>Total Fund Balance</b>                 | <b>133,848</b>     | <b>1,515,337</b>   | <b>679,895</b>   | <b>75,350</b>   | <b>755,245</b>                 | <b>(546,895)</b>    | <b>556,302</b>   | <b>9,407</b>                   |

\* Proceeds from the Environmental Abatement Program for the PCE/TCE expenditures.

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - WASTEWATER FUND**

|   | 2001-2002          | 2002-2003        | 2003-2004           |                     | 2003-2004           | 2004-2005          |                  | 2004-2005          |
|---|--------------------|------------------|---------------------|---------------------|---------------------|--------------------|------------------|--------------------|
|   | Actual             | Actual           | Budget              | Changes             | Revised Budget      | Budget             | Changes          | Revised Budget     |
| <b>Revenues</b>                           |                    |                  |                     |                     |                     |                    |                  |                    |
| Tax Revenues                              |                    |                  |                     |                     |                     |                    |                  |                    |
| Licenses and Permits                      |                    |                  |                     |                     |                     |                    |                  |                    |
| Fines and Forfeitures                     |                    |                  |                     |                     |                     |                    |                  |                    |
| Investment/Property Revenues              | 231,760            | 304,024          | 205,645             | 59,029              | 264,674             | 205,645            | 244,937          | 450,582            |
| Intergovernmental Revenues                |                    |                  |                     |                     |                     |                    |                  |                    |
| Service Charges                           | 4,391,091          | 6,919,475        | 6,652,250           | 664,328             | 7,316,578           | 6,858,300          | 2,116,478        | 8,974,778          |
| Other Revenue                             | 754,123            | 293,457          |                     |                     |                     |                    |                  |                    |
| <b>Total Revenue</b>                      | <b>5,376,974</b>   | <b>7,516,956</b> | <b>6,857,895</b>    | <b>723,357</b>      | <b>7,581,252</b>    | <b>7,063,945</b>   | <b>2,361,415</b> | <b>9,425,360</b>   |
| <b>Expenditures</b>                       |                    |                  |                     |                     |                     |                    |                  |                    |
| Operating Programs                        |                    |                  |                     |                     |                     |                    |                  |                    |
| Public Safety                             |                    |                  |                     |                     |                     |                    |                  |                    |
| Public Utilities                          | 3,774,025          | 3,527,937        | 3,855,345           | 344,676             | 4,200,021           | 3,937,305          | 309,796          | 4,247,101          |
| Transportation                            |                    |                  |                     |                     |                     |                    |                  |                    |
| Leisure, Cultural and Social Services     |                    |                  |                     |                     |                     |                    |                  |                    |
| Community and Economic Development        |                    |                  |                     |                     |                     |                    |                  |                    |
| General Government                        |                    |                  |                     |                     |                     |                    |                  |                    |
| <b>Total Operating Programs</b>           | <b>3,774,025</b>   | <b>3,527,937</b> | <b>3,855,345</b>    | <b>344,676</b>      | <b>4,200,021</b>    | <b>3,937,305</b>   | <b>309,796</b>   | <b>4,247,101</b>   |
| Bulk Power Purchase                       |                    |                  |                     |                     |                     |                    |                  |                    |
| Other Purchases                           |                    | 50,112           | 206,455             |                     | 206,455             |                    |                  |                    |
| Capital Projects                          |                    | 1,340,521        | 19,974,500          | 11,625,150          | 31,599,650          | 2,881,340          | 300,500          | 3,181,840          |
| Debt Service                              | 825,131            | 825,557          | 817,465             |                     | 817,465             | 816,440            | 1,621,975        | 2,438,415          |
| <b>Total Expenditures</b>                 | <b>4,599,156</b>   | <b>5,744,127</b> | <b>24,853,765</b>   | <b>11,969,826</b>   | <b>36,823,591</b>   | <b>7,635,085</b>   | <b>2,232,271</b> | <b>9,867,356</b>   |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>777,818</b>     | <b>1,772,829</b> | <b>(17,995,870)</b> | <b>(11,246,469)</b> | <b>(29,242,339)</b> | <b>(571,140)</b>   | <b>129,144</b>   | <b>(441,996)</b>   |
| <b>Other Sources (Uses)</b>               |                    |                  |                     |                     |                     |                    |                  |                    |
| Operating Transfers In                    | 871,395            | 47,529           |                     |                     |                     |                    |                  |                    |
| Operating Transfers Out                   | (1,881,645)        | (1,000,290)      | (1,099,713)         | (42,860)            | (1,142,573)         | (1,099,713)        | (64,578)         | (1,164,291)        |
| Other Sources (Uses)                      | (2,501,363)        | 1,698,062        |                     |                     |                     |                    | (49,350)         | (49,350)           |
| Proceeds from Debt Financing              |                    |                  | 18,000,000 *        | 14,295,000          | 32,295,000          |                    |                  |                    |
| <b>Total Other Sources (Uses)</b>         | <b>(3,511,613)</b> | <b>745,301</b>   | <b>16,900,287</b>   | <b>14,252,140</b>   | <b>31,152,427</b>   | <b>(1,099,713)</b> | <b>(113,928)</b> | <b>(1,213,641)</b> |
| <b>Fund Balance Beginning of the Year</b> | <b>2,733,795</b>   |                  | <b>2,518,130</b>    |                     | <b>2,518,130</b>    | <b>1,422,547</b>   | <b>3,005,671</b> | <b>4,428,218</b>   |
| <b>Fund Balance End of the Year</b>       |                    |                  |                     |                     |                     |                    |                  |                    |
| Reserved for Debt Service                 |                    |                  |                     | 2,169,850           | 2,169,850           |                    | 2,169,850        | 2,169,850          |
| Designated Reserve                        |                    | 2,518,130        | 1,422,547           | 835,821             | 2,258,368           | (248,305)          | 851,037          | 602,732            |
| Unreserved                                |                    |                  |                     |                     |                     |                    |                  |                    |
| <b>Total Fund Balance</b>                 |                    | <b>2,518,130</b> | <b>1,422,547</b>    | <b>3,005,671</b>    | <b>4,428,218</b>    | <b>(248,305)</b>   | <b>3,020,887</b> | <b>2,772,582</b>   |

\* New financing

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - ELECTRIC FUND**

|   | 2001-2002           | 2002-2003          | 2003-2004          |                  | 2003-2004<br>Revised<br>Budget | 2004-2005<br>Budget |                  | 2004-2005<br>Revised<br>Budget |
|---|---------------------|--------------------|--------------------|------------------|--------------------------------|---------------------|------------------|--------------------------------|
|   | Actual              | Actual             | Budget             | Changes          |                                |                     | Changes          |                                |
| <b>Revenues</b>                           |                     |                    |                    |                  |                                |                     |                  |                                |
| Tax Revenues                              |                     |                    |                    |                  |                                |                     |                  |                                |
| Licenses and Permits                      |                     |                    |                    |                  |                                |                     |                  |                                |
| Fines and Forfeitures                     |                     |                    |                    |                  |                                |                     |                  |                                |
| Investment/Property Revenues              | 1,919,887           | 6,504,143          | 1,320,000          |                  | 1,320,000                      | 1,220,000           |                  | 1,220,000                      |
| Intergovernmental Revenues                |                     |                    |                    |                  |                                |                     |                  |                                |
| Service Charges                           | 47,837,843          | 49,267,619         | 51,831,475         |                  | 51,831,475                     | 52,604,775          |                  | 52,604,775                     |
| Other Revenue                             | 100,173             | 75,718             | 6,500              |                  | 6,500                          | 6,500               |                  | 6,500                          |
| <b>Total Revenue</b>                      | <b>49,857,903</b>   | <b>55,847,480</b>  | <b>53,157,975</b>  |                  | <b>53,157,975</b>              | <b>53,831,275</b>   |                  | <b>53,831,275</b>              |
| <b>Expenditures</b>                       |                     |                    |                    |                  |                                |                     |                  |                                |
| Operating Programs                        |                     |                    |                    |                  |                                |                     |                  |                                |
| Public Safety                             |                     |                    |                    |                  |                                |                     |                  |                                |
| Public Utilities                          | 11,148,606          | 11,679,473         | 13,862,020         | (544,026)        | 13,317,994                     | 14,463,990          | (130,250)        | 14,333,740                     |
| Transportation                            |                     |                    |                    |                  |                                |                     |                  |                                |
| Leisure, Cultural and Social Services     |                     |                    |                    |                  |                                |                     |                  |                                |
| Community and Economic Development        |                     |                    |                    |                  |                                |                     |                  |                                |
| General Government                        |                     |                    |                    |                  |                                |                     |                  |                                |
| <b>Total Operating Programs</b>           | <b>11,148,606</b>   | <b>11,679,473</b>  | <b>13,862,020</b>  | <b>(544,026)</b> | <b>13,317,994</b>              | <b>14,463,990</b>   | <b>(130,250)</b> | <b>14,333,740</b>              |
| <b>Bulk Power Purchase</b>                | <b>52,375,146</b>   | <b>30,772,425</b>  | <b>32,723,000</b>  |                  | <b>32,723,000</b>              | <b>32,650,000</b>   |                  | <b>32,650,000</b>              |
| <b>Other Purchases</b>                    |                     |                    |                    |                  |                                | <b>105,000</b>      |                  | <b>105,000</b>                 |
| <b>Capital Projects</b>                   |                     | <b>3,090,335</b>   | <b>5,902,700</b>   |                  | <b>5,902,700</b>               | <b>5,734,590</b>    |                  | <b>5,734,590</b>               |
| <b>Debt Service</b>                       | <b>2,459,377</b>    | <b>7,602,777</b>   | <b>7,920,308</b>   |                  | <b>7,920,308</b>               | <b>6,317,569</b>    |                  | <b>6,317,569</b>               |
| <b>Total Expenditures</b>                 | <b>65,983,129</b>   | <b>53,145,010</b>  | <b>60,408,028</b>  | <b>(544,026)</b> | <b>59,864,002</b>              | <b>59,271,149</b>   | <b>(130,250)</b> | <b>59,140,899</b>              |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>(16,125,226)</b> | <b>2,702,470</b>   | <b>(7,250,053)</b> | <b>544,026</b>   | <b>(6,706,027)</b>             | <b>(5,439,874)</b>  | <b>130,250</b>   | <b>(5,309,624)</b>             |
| <b>Other Sources (Uses)</b>               |                     |                    |                    |                  |                                |                     |                  |                                |
| Operating Transfers In                    | 508,433             | 47,273             |                    |                  |                                |                     |                  |                                |
| Operating Transfers Out                   | (3,266,285)         | (2,901,081)        | (4,447,479)        | (99,643)         | (4,547,122)                    | (4,447,479)         | (168,512)        | (3,814,386)                    |
| Other Sources (Uses)                      | 4,266,968           | (4,431,804)        | 7,300,000          |                  | 7,300,000                      | 3,400,000           | (373,650)        | 3,026,350                      |
| Proceeds from Debt financing              | 11,653,507          | 2,931,555          | 5,902,700          |                  | 5,902,700                      | 5,734,590           |                  | 5,734,590                      |
| <b>Total Other Sources (Uses)</b>         | <b>13,162,623</b>   | <b>(4,354,057)</b> | <b>8,755,221</b>   | <b>(99,643)</b>  | <b>8,655,578</b>               | <b>4,687,111</b>    | <b>(542,162)</b> | <b>4,946,554</b>               |
| <b>Fund Balance Beginning of the Year</b> | <b>5,385,778</b>    | <b>2,423,175</b>   | <b>771,588</b>     |                  | <b>771,588</b>                 | <b>2,276,756</b>    | <b>444,383</b>   | <b>2,721,139</b>               |
| <b>Fund Balance End of the Year</b>       |                     |                    |                    |                  |                                |                     |                  |                                |
| Reserved for Debt Service                 |                     |                    |                    |                  |                                |                     |                  |                                |
| Designated Reserve                        | 2,423,175           | 771,588            | 2,276,756          | 444,383          | 2,721,139                      | 1,523,993           | 834,076          | 2,358,069                      |
| Unreserved                                |                     |                    |                    |                  |                                |                     |                  |                                |
| <b>Total Fund Balance</b>                 | <b>2,423,175</b>    | <b>771,588</b>     | <b>2,276,756</b>   | <b>444,383</b>   | <b>2,721,139</b>               | <b>1,523,993</b>    | <b>32,471</b>    | <b>2,358,069</b>               |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - TRANSIT FUND**

|   | 2001-2002          | 2002-2003          | 2003-2004          |                  | 2003-2004<br>Revised<br>Budget | 2004-2005<br>Budget |                    | 2004-2005<br>Revised<br>Budget |
|---|--------------------|--------------------|--------------------|------------------|--------------------------------|---------------------|--------------------|--------------------------------|
|   | Actual             | Actual             | Budget             | Changes          |                                |                     | Changes            |                                |
| <b>Revenues</b>                           |                    |                    |                    |                  |                                |                     |                    |                                |
| Tax Revenues                              |                    |                    |                    |                  |                                |                     |                    |                                |
| Licenses and Permits                      |                    |                    |                    |                  |                                |                     |                    |                                |
| Fines and Forfeitures                     |                    |                    |                    |                  |                                |                     |                    |                                |
| Investment/Property Revenues              | (137,061)          | (44,774)           |                    |                  |                                |                     |                    |                                |
| Intergovernmental Revenues                | 3,443,392          | 1,997,933          | 2,693,405          | 315,392          | 3,008,797                      | 2,693,405           | 315,392            | 3,008,797                      |
| Service Charges                           | 234,200            | 293,046            | 250,000            |                  | 250,000                        | 261,000             |                    | 261,000                        |
| Other Revenue                             | 347,091            | 1,620,444          |                    |                  |                                |                     |                    |                                |
| <b>Total Revenue</b>                      | <b>3,887,622</b>   | <b>3,866,649</b>   | <b>2,943,405</b>   | <b>315,392</b>   | <b>3,258,797</b>               | <b>2,954,405</b>    | <b>315,392</b>     | <b>3,269,797</b>               |
| <b>Expenditures</b>                       |                    |                    |                    |                  |                                |                     |                    |                                |
| Operating Programs                        |                    |                    |                    |                  |                                |                     |                    |                                |
| Public Safety                             |                    |                    |                    |                  |                                |                     |                    |                                |
| Public Utilities                          |                    |                    |                    |                  |                                |                     |                    |                                |
| Transportation                            | 2,306,402          | 2,474,765          | 2,419,430          |                  | 2,419,430                      | 2,542,285           |                    | 2,542,285                      |
| Leisure, Cultural and Social Services     |                    |                    |                    |                  |                                |                     |                    |                                |
| Community and Economic Development        |                    |                    |                    |                  |                                |                     |                    |                                |
| General Government                        |                    |                    |                    |                  |                                |                     |                    |                                |
| <b>Total Operating Programs</b>           | <b>2,306,402</b>   | <b>2,474,765</b>   | <b>2,419,430</b>   |                  | <b>2,419,430</b>               | <b>2,542,285</b>    |                    | <b>2,542,285</b>               |
| <b>Bulk Power Purchase</b>                |                    |                    |                    |                  |                                |                     |                    |                                |
| <b>Other Purchases</b>                    |                    |                    | 175,000            |                  | 175,000                        | 175,000             |                    | 175,000                        |
| <b>Capital Projects</b>                   |                    | 2,363,513          | 55,000             |                  | 55,000                         | 238,000             |                    | 238,000                        |
| <b>Debt Service</b>                       |                    |                    |                    |                  |                                |                     |                    |                                |
| <b>Total Expenditures</b>                 | <b>2,306,402</b>   | <b>4,838,278</b>   | <b>2,649,430</b>   |                  | <b>2,649,430</b>               | <b>2,955,285</b>    |                    | <b>2,955,285</b>               |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>1,581,220</b>   | <b>(971,629)</b>   | <b>293,975</b>     | <b>315,392</b>   | <b>609,367</b>                 | <b>(880)</b>        | <b>315,392</b>     | <b>314,512</b>                 |
| <b>Other Sources (Uses)</b>               |                    |                    |                    |                  |                                |                     |                    |                                |
| Operating Transfers In                    | 1,173,511          | 497,920            | 1,600,000          | (881,322)        | 718,678                        | 1,600,000           | (1,600,000)        |                                |
| Operating Transfers Out                   | (300,704)          | (363,552)          | (478,709)          |                  | (478,709)                      | (478,709)           |                    | (478,709)                      |
| Other Sources (Uses)                      | (2,454,027)        | (1,831,700)        |                    | 1,710,000        | 1,710,000                      |                     | 273,821            | 273,821                        |
| <b>Total Other Sources (Uses)</b>         | <b>(1,581,220)</b> | <b>(1,697,332)</b> | <b>1,121,291</b>   | <b>828,678</b>   | <b>1,949,969</b>               | <b>1,121,291</b>    | <b>(1,326,179)</b> | <b>(204,888)</b>               |
| <b>Fund Balance Beginning of the Year</b> |                    |                    | (2,668,961)        |                  | (2,668,961)                    | (1,253,695)         |                    | (109,625)                      |
| <b>Fund Balance End of the Year</b>       |                    |                    |                    |                  |                                |                     |                    |                                |
| Reserved for Debt Service                 |                    |                    |                    |                  |                                |                     |                    |                                |
| Designated Reserve                        |                    |                    |                    |                  |                                |                     |                    |                                |
| Unreserved                                |                    | (2,668,961)        | (1,253,695)        |                  | (109,625)                      | (133,283)           |                    | (0)                            |
| <b>Total Fund Balance</b>                 |                    | <b>(2,668,961)</b> | <b>(1,253,695)</b> | <b>1,144,070</b> | <b>(109,625)</b>               | <b>133,283</b>      | <b>(1,010,787)</b> | <b>(0)</b>                     |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - BENEFITS FUND**

|   | 2001-2002          | 2002-2003          | 2003-2004          |                | 2003-2004<br>Revised<br>Budget | 2004-2005<br>Budget | Changes          | 2004-2005<br>Revised<br>Budget |
|---|--------------------|--------------------|--------------------|----------------|--------------------------------|---------------------|------------------|--------------------------------|
|   | Actual             | Actual             | Budget             | Changes        |                                |                     |                  |                                |
| <b>Revenues</b>                           |                    |                    |                    |                |                                |                     |                  |                                |
| Tax Revenues                              |                    |                    |                    |                |                                |                     |                  |                                |
| Licenses and Permits                      |                    |                    |                    |                |                                |                     |                  |                                |
| Fines and Forfeitures                     |                    |                    |                    |                |                                |                     |                  |                                |
| Investment/Property Revenues              | (37,243)           | (10,914)           |                    |                |                                |                     |                  |                                |
| Intergovernmental Revenues                |                    |                    |                    |                |                                |                     |                  |                                |
| Service Charges                           | 177,945            | 312,263            | 284,240            | 252,369        | 536,609                        | 294,005             | 67,325           | 361,330                        |
| Other Revenue                             | 32,821             | 13,449             |                    | 11,755         | 11,755                         |                     |                  |                                |
| <b>Total Revenue</b>                      | <b>173,523</b>     | <b>314,798</b>     | <b>284,240</b>     | <b>264,124</b> | <b>548,364</b>                 | <b>294,005</b>      | <b>67,325</b>    | <b>361,330</b>                 |
| <b>Expenditures</b>                       |                    |                    |                    |                |                                |                     |                  |                                |
| Operating Programs                        |                    |                    |                    |                |                                |                     |                  |                                |
| Public Safety                             |                    |                    |                    |                |                                |                     |                  |                                |
| Public Utilities                          |                    |                    |                    |                |                                |                     |                  |                                |
| Transportation                            |                    |                    |                    |                |                                |                     |                  |                                |
| Leisure, Cultural and Social Services     |                    |                    |                    |                |                                |                     |                  |                                |
| Community and Economic Development        |                    |                    |                    |                |                                |                     |                  |                                |
| General Government                        | 3,190,451          | 3,907,191          | 4,556,925          |                | 4,556,925                      | 5,159,150           |                  | 5,159,150                      |
| <b>Total Operating Programs</b>           | <b>3,190,451</b>   | <b>3,907,191</b>   | <b>4,556,925</b>   |                | <b>4,556,925</b>               | <b>5,159,150</b>    |                  | <b>5,159,150</b>               |
| Bulk Power Purchase                       |                    |                    |                    |                |                                |                     |                  |                                |
| Other Purchases                           |                    |                    |                    |                |                                |                     |                  |                                |
| Capital Projects                          |                    |                    |                    |                |                                |                     |                  |                                |
| Debt Service                              |                    |                    |                    |                |                                |                     |                  |                                |
| <b>Total Expenditures</b>                 | <b>3,190,451</b>   | <b>3,907,191</b>   | <b>4,556,925</b>   |                | <b>4,556,925</b>               | <b>5,159,150</b>    |                  | <b>5,159,150</b>               |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>(3,016,928)</b> | <b>(3,592,393)</b> | <b>(4,272,685)</b> | <b>264,124</b> | <b>(4,008,561)</b>             | <b>(4,865,145)</b>  | <b>67,325</b>    | <b>(4,797,820)</b>             |
| <b>Other Sources (Uses)</b>               |                    |                    |                    |                |                                |                     |                  |                                |
| Operating Transfers In                    | 3,023,472          | 3,991,097          | 3,741,722          | 530,955        | 4,272,677                      | 3,741,722           | 1,183,411        | 4,925,133                      |
| Operating Transfers Out                   |                    | (128,649)          |                    |                |                                |                     |                  |                                |
| Other Sources (Uses)                      | (19,977)           | (254,831)          | 213,242            |                | 213,242                        |                     |                  |                                |
| <b>Total Other Sources (Uses)</b>         | <b>3,003,495</b>   | <b>3,607,617</b>   | <b>3,954,964</b>   | <b>530,955</b> | <b>4,485,919</b>               | <b>3,741,722</b>    | <b>1,183,411</b> | <b>4,925,133</b>               |
| <b>Fund Balance Beginning of the Year</b> | <b>(606,462)</b>   | <b>(619,895)</b>   | <b>(604,671)</b>   |                | <b>(604,671)</b>               | <b>(922,392)</b>    | <b>795,079</b>   | <b>(127,313)</b>               |
| <b>Fund Balance End of the Year</b>       |                    |                    |                    |                |                                |                     |                  |                                |
| Reserved for Debt Service                 |                    |                    |                    |                |                                |                     |                  |                                |
| Designated Reserve                        |                    |                    |                    |                |                                |                     |                  |                                |
| Unreserved                                | (619,895)          | (604,671)          | (922,392)          | 795,079        | (127,313)                      | (2,045,815)         | 2,045,815        | 0                              |
| <b>Total Fund Balance</b>                 | <b>(619,895)</b>   | <b>(604,671)</b>   | <b>(922,392)</b>   | <b>795,079</b> | <b>(127,313)</b>               | <b>(2,045,815)</b>  | <b>2,045,815</b> | <b>0</b>                       |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - SELF INSURANCE FUND**

|   | 2001-2002          | 2002-2003          | 2003-2004          |                  | 2003-2004<br>Revised<br>Budget | 2004-2005<br>Budget |                  | 2004-2005<br>Revised<br>Budget |
|---|--------------------|--------------------|--------------------|------------------|--------------------------------|---------------------|------------------|--------------------------------|
|   | Actual             | Actual             | Budget             | Changes          |                                |                     | Changes          |                                |
| <b>Revenues</b>                           |                    |                    |                    |                  |                                |                     |                  |                                |
| Tax Revenues                              |                    |                    |                    |                  |                                |                     |                  |                                |
| Licenses and Permits                      |                    |                    |                    |                  |                                |                     |                  |                                |
| Fines and Forfeitures                     |                    |                    |                    |                  |                                |                     |                  |                                |
| Investment/Property Revenues              | 91,684             | 17,420             |                    |                  |                                |                     |                  |                                |
| Intergovernmental Revenues                | 130,395            | 122,147            |                    |                  |                                |                     |                  |                                |
| Service Charges                           |                    |                    |                    |                  |                                |                     |                  |                                |
| Other Revenue                             | 162,708            | 310,657            | 200,000            |                  | 200,000                        | 200,000             |                  | 200,000                        |
| <b>Total Revenue</b>                      | <b>384,787</b>     | <b>450,224</b>     | <b>200,000</b>     |                  | <b>200,000</b>                 | <b>200,000</b>      |                  | <b>200,000</b>                 |
| <b>Expenditures</b>                       |                    |                    |                    |                  |                                |                     |                  |                                |
| Operating Programs                        |                    |                    |                    |                  |                                |                     |                  |                                |
| Public Safety                             |                    |                    |                    |                  |                                |                     |                  |                                |
| Public Utilities                          |                    |                    |                    |                  |                                |                     |                  |                                |
| Transportation                            |                    |                    |                    |                  |                                |                     |                  |                                |
| Leisure, Cultural and Social Services     |                    |                    |                    |                  |                                |                     |                  |                                |
| Community and Economic Development        |                    |                    |                    |                  |                                |                     |                  |                                |
| General Government                        | 2,060,552          | 2,194,382          | 2,711,980          | 100,000          | 2,811,980                      | 2,862,500           | (130,500)        | 2,732,000                      |
| <b>Total Operating Programs</b>           | <b>2,060,552</b>   | <b>2,194,382</b>   | <b>2,711,980</b>   | <b>100,000</b>   | <b>2,811,980</b>               | <b>2,862,500</b>    | <b>(130,500)</b> | <b>2,732,000</b>               |
| Bulk Power Purchase                       |                    |                    |                    |                  |                                |                     |                  |                                |
| Other Purchases                           |                    |                    |                    |                  |                                |                     |                  |                                |
| Capital Projects                          |                    |                    |                    |                  |                                |                     |                  |                                |
| Debt Service                              |                    |                    |                    |                  |                                |                     |                  |                                |
| <b>Total Expenditures</b>                 | <b>2,060,552</b>   | <b>2,194,382</b>   | <b>2,711,980</b>   | <b>100,000</b>   | <b>2,811,980</b>               | <b>2,862,500</b>    | <b>(130,500)</b> | <b>2,732,000</b>               |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>(1,675,765)</b> | <b>(1,744,158)</b> | <b>(2,511,980)</b> | <b>(100,000)</b> | <b>(2,611,980)</b>             | <b>(2,662,500)</b>  | <b>130,500</b>   | <b>(2,532,000)</b>             |
| <b>Other Sources (Uses)</b>               |                    |                    |                    |                  |                                |                     |                  |                                |
| Operating Transfers In                    | 807,795            | 1,407,795          | 2,711,980          | 100,000          | 2,811,980                      | 2,711,980           | (130,500)        | 2,581,480                      |
| Operating Transfers Out                   |                    |                    |                    |                  |                                |                     |                  |                                |
| Other Sources (Uses)                      | (69,052)           | 103,275            |                    |                  |                                |                     |                  |                                |
| <b>Total Other Sources (Uses)</b>         | <b>738,743</b>     | <b>1,511,070</b>   | <b>2,711,980</b>   | <b>100,000</b>   | <b>2,811,980</b>               | <b>2,711,980</b>    | <b>(130,500)</b> | <b>2,581,480</b>               |
| <b>Fund Balance Beginning of the Year</b> | <b>2,535,894</b>   | <b>1,598,872</b>   | <b>1,365,784</b>   |                  | <b>1,365,784</b>               | <b>1,565,784</b>    |                  | <b>1,565,784</b>               |
| <b>Fund Balance End of the Year</b>       |                    |                    |                    |                  |                                |                     |                  |                                |
| Reserved for Debt Service                 |                    |                    |                    |                  |                                |                     |                  |                                |
| Designated Reserve                        | 1,598,872          | 1,365,784          | 1,565,784          |                  | 1,565,784                      | 1,615,264           |                  | 1,615,264                      |
| Unreserved                                |                    |                    |                    |                  |                                |                     |                  |                                |
| <b>Total Fund Balance</b>                 | <b>1,598,872</b>   | <b>1,365,784</b>   | <b>1,565,784</b>   |                  | <b>1,565,784</b>               | <b>1,615,264</b>    |                  | <b>1,615,264</b>               |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - VEHICLE & EQUIPMENT REPLACEMENT FUND**

|   | 2001-2002        | 2002-2003        | 2003-2004        |               | 2003-004<br>Revised<br>Budget | 2004-2005<br>Budget | Changes | 2004-2005<br>Revised<br>Budget |
|---|------------------|------------------|------------------|---------------|-------------------------------|---------------------|---------|--------------------------------|
|   | Actual           | Budget           | Budget           | Changes       |                               |                     |         |                                |
| Tax Revenues                              |                  |                  |                  |               |                               |                     |         |                                |
| Licenses and Permits                      |                  |                  |                  |               |                               |                     |         |                                |
| Fines and Forfeitures                     |                  |                  |                  |               |                               |                     |         |                                |
| Investment/Property Revenues              | 21,306           |                  |                  |               |                               |                     |         |                                |
| Intergovernmental Revenues                |                  |                  |                  |               |                               |                     |         |                                |
| Service Charges                           |                  |                  |                  |               |                               |                     |         |                                |
| Other Revenue                             | 39,853           |                  |                  |               |                               |                     |         |                                |
| <b>Total Revenue</b>                      | <b>61,159</b>    |                  |                  |               |                               |                     |         |                                |
| Operating Programs                        |                  |                  |                  |               |                               |                     |         |                                |
| Public Safety                             |                  |                  |                  |               |                               |                     |         |                                |
| Public Utilities                          |                  |                  |                  |               |                               |                     |         |                                |
| Transportation                            |                  |                  |                  |               |                               |                     |         |                                |
| Leisure, Cultural and Social Services     |                  |                  |                  |               |                               |                     |         |                                |
| Community and Economic Development        |                  |                  |                  |               |                               |                     |         |                                |
| General Government                        |                  |                  |                  |               |                               |                     |         |                                |
| <b>Total Operating Programs</b>           |                  |                  |                  |               |                               |                     |         |                                |
| Bulk Power Purchase                       |                  |                  |                  |               |                               |                     |         |                                |
| Other Purchases                           | 820,772          | 559,222          | 255,000          |               | 255,000                       | 300,000             |         | 300,000                        |
| Capital Projects                          |                  |                  |                  |               |                               | 55,500              |         | 55,500                         |
| Debt Service                              |                  |                  |                  |               |                               |                     |         |                                |
| <b>Total Expenditures</b>                 | <b>820,772</b>   | <b>559,222</b>   | <b>255,000</b>   |               | <b>255,000</b>                | <b>355,500</b>      |         | <b>355,500</b>                 |
| <b>Revenues/Expenditures (Over/Under)</b> | <b>(759,613)</b> | <b>(559,222)</b> | <b>(255,000)</b> |               | <b>(255,000)</b>              | <b>(355,500)</b>    |         | <b>(355,500)</b>               |
| Other Sources (Uses)                      |                  |                  |                  |               |                               |                     |         |                                |
| Operating Transfers In                    | 738,389          | 550,079          | 330,000          |               | 330,000                       | 375,000             |         | 375,000                        |
| Operating Transfers Out                   | (80,185)         | (20,000)         |                  |               |                               |                     |         |                                |
| Other Sources (Uses)                      |                  |                  |                  |               |                               |                     |         |                                |
| Cost of Medical Care/Dental, Vision       |                  |                  |                  |               |                               |                     |         |                                |
| <b>Total Other Sources (Uses)</b>         | <b>658,204</b>   | <b>530,079</b>   | <b>330,000</b>   |               | <b>330,000</b>                | <b>375,000</b>      |         | <b>375,000</b>                 |
| <b>Fund Balance Beginning of the Year</b> | <b>276,189</b>   | <b>174,780</b>   | <b>145,637</b>   |               | <b>145,637</b>                | <b>220,637</b>      |         | <b>220,637</b>                 |
| Reserved for Debt Service                 |                  |                  |                  |               |                               |                     |         |                                |
| Designated Reserve                        |                  |                  |                  |               |                               |                     |         |                                |
| Unreserved                                | 174,780          | 145,637          | 220,637          | 19,500        | 220,637                       | 240,137             |         | 240,137                        |
| <b>Total Fund Balance</b>                 | <b>174,780</b>   | <b>145,637</b>   | <b>220,637</b>   | <b>19,500</b> | <b>220,637</b>                | <b>240,137</b>      |         | <b>240,137</b>                 |



**2004-2005 FINANCIAL PLAN AND SUMMARY**
**CHANGES IN FUND BALANCE - TRUST AND AGENCY FUND**

|   | 2001-2002        | 2002-2003         | 2003-2004        |         | 2003-2004         | 2004-2005        |         | 2004-2005         |
|---|------------------|-------------------|------------------|---------|-------------------|------------------|---------|-------------------|
|   | Actual           | Revised<br>Budget | Budget           | Changes | Revised<br>Budget | Budget           | Changes | Revised<br>Budget |
| <b>Revenues</b>                           |                  |                   |                  |         |                   |                  |         |                   |
| Tax Revenues                              | 204,469          | 208,318           | 187,500          |         | 187,500           | 167,000          |         | 167,000           |
| Licenses and Permits                      |                  |                   |                  |         |                   |                  |         |                   |
| Fines and Forfeitures                     |                  |                   |                  |         |                   |                  |         |                   |
| Investment/Property Revenues              | 18,967           | (36,699)          |                  |         |                   |                  |         |                   |
| Intergovernmental Revenues                |                  |                   |                  |         |                   |                  |         |                   |
| Service Charges                           |                  |                   |                  |         |                   |                  |         |                   |
| Other Revenue                             |                  |                   |                  |         |                   |                  |         |                   |
| <b>Total Revenue</b>                      | <u>223,436</u>   | <u>171,619</u>    | <u>187,500</u>   |         | <u>187,500</u>    | <u>167,000</u>   |         | <u>167,000</u>    |
| <b>Expenditures</b>                       |                  |                   |                  |         |                   |                  |         |                   |
| Operating Programs                        |                  |                   |                  |         |                   |                  |         |                   |
| Public Safety                             |                  |                   |                  |         |                   |                  |         |                   |
| Public Utilities                          |                  |                   |                  |         |                   |                  |         |                   |
| Transportation                            |                  |                   |                  |         |                   |                  |         |                   |
| Leisure, Cultural and Social Services     | 70,000           |                   |                  |         |                   |                  |         |                   |
| Community and Economic Development        |                  |                   |                  |         |                   |                  |         |                   |
| General Government                        |                  |                   |                  |         |                   |                  |         |                   |
| <b>Total Operating Programs</b>           | <u>70,000</u>    |                   |                  |         |                   |                  |         |                   |
| Bulk Power Purchase                       |                  |                   |                  |         |                   |                  |         |                   |
| Other Purchases                           |                  |                   |                  |         |                   |                  |         |                   |
| Capital Projects                          |                  | 25,075            |                  |         |                   |                  |         |                   |
| Debt Service                              |                  |                   |                  |         |                   |                  |         |                   |
| <b>Total Expenditures</b>                 | <u>70,000</u>    | <u>25,075</u>     |                  |         |                   |                  |         |                   |
| <b>Revenues/Expenditures (Over/Under)</b> | <u>153,436</u>   | <u>146,544</u>    | <u>187,500</u>   |         | <u>187,500</u>    | <u>167,000</u>   |         | <u>167,000</u>    |
| <b>Other Sources (Uses)</b>               |                  |                   |                  |         |                   |                  |         |                   |
| Operating Transfers In                    |                  |                   |                  |         |                   |                  |         |                   |
| Operating Transfers Out                   | (18,361)         | (10,318)          |                  |         |                   |                  |         |                   |
| Other Sources (Uses)                      | (206,223)        | (227,558)         | (192,880)        |         | (192,880)         | (196,005)        |         | (196,005)         |
| Cost of Medical Care/Dental, Vision       |                  |                   |                  |         |                   |                  |         |                   |
| <b>Total Other Sources (Uses)</b>         | <u>(224,584)</u> | <u>(237,876)</u>  | <u>(192,880)</u> |         | <u>(192,880)</u>  | <u>(196,005)</u> |         | <u>(196,005)</u>  |
| <b>Fund Balance Beginning of the Year</b> | 1,105,232        | 1,034,084         | 942,752          |         | 942,752           | 937,372          |         | 937,372           |
| <b>Fund Balance End of the Year</b>       |                  |                   |                  |         |                   |                  |         |                   |
| Reserved for Debt Service                 |                  |                   |                  |         |                   |                  |         |                   |
| Designated Reserve                        |                  |                   |                  |         |                   |                  |         |                   |
| Unreserved                                | 1,034,084        | 942,752           | 937,372          |         | 937,372           | 908,367          |         | 908,367           |
| <b>Total Fund Balance</b>                 | <u>1,034,084</u> | <u>942,752</u>    | <u>937,372</u>   |         | <u>937,372</u>    | <u>908,367</u>   |         | <u>908,367</u>    |

**Section D**  
**FINANCIAL & STATISTICAL TABLES**

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## **REVENUES by MAJOR CATEGORY & SOURCE**

- **Tax Revenue**
  - **Licenses & Permits**
  - **Fines & Forfeitures**
  - **Investment & Property Revenues**
  - **Revenue from Others**
  - **Service Fees & Charges**
  - **Other Revenue**
- 
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**2004-2005 FINANCIAL PLAN AND SUMMARY**
**REVENUES BY MAJOR CATEGORY AND SOURCE**

|   | 2001-2002         | 2002-2003         | 2003-2004          | 2004-2005          | Revenue Adjustments |                  |
|---|-------------------|-------------------|--------------------|--------------------|---------------------|------------------|
|   | Actual            | Actual            | Recommended Budget | Recommended Budget | 03-04               | 04-05            |
| <b>TAX REVENUES</b>                           |                   |                   |                    |                    |                     |                  |
| Property Tax                                  | 5,640,668         | 6,191,440         | 6,424,220          | 6,648,320          |                     | (225,600)        |
| Special Assessment                            | 204,469           | 208,318           | 187,500            | 167,000            |                     |                  |
| Sales & Use Tax                               | 8,284,631         | 8,639,582         | 8,755,000          | 9,105,000          |                     |                  |
| Public Safety Sales Tax (Prop 172)            | 230,748           | 247,317           | 282,400            | 307,815            |                     |                  |
| Street Maintenance Sales Tax (K)              | 775,524           | 790,560           | 838,370            | 886,155            |                     |                  |
| Transient Occupancy Tax                       | 438,694           | 399,759           | 288,695            | 288,695            |                     |                  |
| Waste Removal Franchise Tax                   | 317,875           | 333,916           | 317,875            | 317,875            |                     |                  |
| Industrial Franchise                          | 44,733            | 44,517            | 42,805             | 42,805             |                     |                  |
| Gas Franchise                                 | 268,724           | 127,356           | 268,725            | 268,725            |                     |                  |
| Cable TV Franchise                            | 283,428           | 205,980           | 200,000            | 205,000            |                     |                  |
| Electric Franchise                            | 16,389            | 17,715            | 16,390             | 16,390             |                     |                  |
| In-Lieu Franchise - Electric                  | 4,783,089         | 5,671,989         | 5,881,475          | 6,059,180          |                     |                  |
| In-Lieu Franchise - Sewer                     | 939,410           | 496,648           | 755,040            | 794,550            |                     |                  |
| In-Lieu Franchise - Water                     | 612,015           | 485,485           | 715,080            | 681,940            |                     |                  |
| In-Lieu Franchise - Refuse                    | 234,839           | 240,945           | 240,945            | 240,945            |                     |                  |
| Real Property Transfer Tax                    | 172,290           | 206,725           | 184,350            | 184,350            |                     |                  |
| <b>Total Tax Revenues</b>                     | <b>23,247,526</b> | <b>24,308,252</b> | <b>25,398,870</b>  | <b>26,214,745</b>  |                     | <b>(225,600)</b> |
| <b>LICENSES AND PERMITS</b>                   |                   |                   |                    |                    |                     |                  |
| Animal License                                | 20,715            | 19,268            | 21,550             | 21,980             |                     |                  |
| Bicycle License                               | 1,157             | 1,244             | 1,205              | 1,230              |                     |                  |
| Business License Tax                          | 786,924           | 821,859           | 818,400            | 834,765            |                     |                  |
| Alarm Permits                                 | 12,750            | 26,675            | 16,950             | 17,000             |                     |                  |
| Building Permits                              | 464,256           | 600,346           | 530,000            | 540,000            |                     |                  |
| Transportation Permit                         | 5,789             | 4,077             | 6,020              | 6,140              |                     |                  |
| Electric Permits                              | 58,407            | 72,567            | 61,000             | 62,000             |                     |                  |
| Mechanical Permits (Gas)                      | 46,274            | 56,020            | 47,000             | 48,000             |                     |                  |
| Plumbing Permits                              | 41,498            | 54,109            | 43,000             | 44,000             |                     |                  |
| Industrial Refuse Collection Permit           | 1,000             | 2,000             | 1,000              | 1,000              |                     |                  |
| Parking Permits                               | 25,680            | 11,237            | 9,780              | 10,000             |                     |                  |
| <b>Total Licenses and Permits</b>             | <b>1,464,450</b>  | <b>1,669,402</b>  | <b>1,555,905</b>   | <b>1,586,115</b>   |                     |                  |
| <b>FINES AND FORFEITURES</b>                  |                   |                   |                    |                    |                     |                  |
| Vehicle Code Fines                            | 165,983           | 163,401           | 166,000            | 166,000            |                     |                  |
| Court Fines                                   | 10,769            | 9,833             | 12,000             | 12,000             |                     |                  |
| Parking Fines                                 | 79,066            | 78,238            | 80,000             | 80,000             |                     |                  |
| Parking Fines - DMV Hold                      | 20,746            | 24,222            | 20,745             | 20,745             |                     |                  |
| False Alarm Penalty                           |                   |                   | 47,190             |                    |                     |                  |
| Late Payment - Utility Billing                | 431,295           | 436,720           | 448,545            | 448,545            |                     |                  |
| Nuisance Fees                                 | 2,300             | 2,800             | 2,395              | 2,440              |                     |                  |
| Library Fines, Fees & Gifts                   | 63,154            | 56,238            | 59,000             | 59,000             |                     |                  |
| Utility Connections                           | 19,831            | 19,938            | 20,625             | 20,625             |                     |                  |
| Returned Check Charge                         | 13,068            | 11,705            | 13,590             | 13,590             |                     |                  |
| <b>Total Fines and Forfeitures</b>            | <b>806,212</b>    | <b>803,095</b>    | <b>870,090</b>     | <b>822,945</b>     |                     |                  |
| <b>INVESTMENT/PROPERTY REVENUES</b>           |                   |                   |                    |                    |                     |                  |
| Investment Earnings                           | 2,755,141         | 6,992,598         | 1,359,029          | 1,444,937          | (385,351)           | (199,443)        |
| Sale of City Property                         | 38,119            | 98,734            |                    |                    |                     |                  |
| Sale of System (Joint Pole-Elec)              | 78,715            | 36,365            | 20,000             | 20,000             |                     |                  |
| Rent of City Property                         | 499,325           | 510,113           | 571,895            | 572,285            |                     |                  |
| <b>Total Investment/Property Revenues</b>     | <b>3,371,300</b>  | <b>7,637,810</b>  | <b>1,950,924</b>   | <b>2,037,222</b>   | <b>(385,351)</b>    | <b>(199,443)</b> |
| <b>INTERGOVERNMENTAL REVENUES</b>             |                   |                   |                    |                    |                     |                  |
| Motor Vehicle In-Lieu Tax                     | 3,275,523         | 3,429,824         | 3,532,591          | 3,532,591          |                     |                  |
| Other Grants & Subventions                    | 138,581           | 278,469           | 200,400            |                    |                     |                  |
| Police Training (POST)                        | 72,463            | 39,423            | 30,000             | 30,000             |                     |                  |
| Cracnet & Drug Suppression Grants             | 240,978           | 248,322           | 241,025            | 241,025            |                     |                  |
| Police/Parks Grants                           | 4,832,352         | 355,680           | 1,115,430          | 1,250,000          |                     | (69,000)         |
| Asset Seizure                                 | 30,138            | 15,087            |                    |                    |                     |                  |
| Street Maintenance Measure (K)-reimbursements | 4,253,480         | 7,234             | 750,000            | 3,900,000          |                     |                  |
| Auto Theft Revenue                            | 21,945            | 17,326            |                    |                    |                     |                  |
| State Hiway Maintenance                       | 5,066             | 3,799             | 5,065              | 5,065              |                     |                  |
| Gas Tax Subvention (2105)                     | 334,071           | 367,620           | 334,070            | 334,070            |                     |                  |
| Gas Tax Subvention (2106)                     | 212,552           | 237,057           | 212,550            | 212,550            |                     |                  |
| Gas Tax Subvention (2107)                     | 438,382           | 494,884           | 438,380            | 438,380            |                     |                  |
| Transportation Dev Act (Gen./Allot)           | 1,846,183         | 1,763,747         | 39,367             | 39,367             | (1,710,633)         | (1,710,633)      |
| Federal Assistance Section IX                 | 3,419,518         | 270,831           | 1,000,000          | 1,000,000          |                     |                  |
| CTC Reimbursement                             | 2,600,000         | 492,807           | 2,629,000          | 2,856,000          |                     |                  |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**REVENUES BY MAJOR CATEGORY AND SOURCE**

|  | 2001-2002         | 2002-2003        | 2003-2004          | 2004-2005          | Revenue Adjustments |                    |
|--|-------------------|------------------|--------------------|--------------------|---------------------|--------------------|
|  | Actual            | Actual           | Recommended Budget | Recommended Budget | 03-04               | 04-05              |
| Surface Transportation (ISTEA)/Fed TEA Transit | 2,155,000         | 137,660          | 163,000            |                    |                     |                    |
| Streets Federal grants                         |                   |                  | 690,000            | 741,000            |                     |                    |
| State Transit Assistance                       | 23,874            |                  |                    |                    |                     |                    |
| State Special Grants-Transit                   |                   |                  | 2,008,797          | 2,008,797          | 315,392             | 315,392            |
| Parks & Recreation Grants/Allotment            | 101,283           | 53,447           | 128,250            | 171,280            |                     |                    |
| State Mandates SB 90                           | 99,297            | 5,778            | 8,000              | 8,000              |                     |                    |
| CJPRMA Rebate                                  | 130,395           | 122,147          |                    |                    |                     |                    |
| Community Development Block Grant              | 616,167           | 849,670          | 1,089,110          | 1,089,110          |                     |                    |
| Library Grants                                 | 223,557           | 160,329          | 107,500            | 91,000             |                     |                    |
| Traffic Congestion Relief                      | 146,064           | 154,075          |                    |                    |                     |                    |
| PERS   | 356,877           |                  |                    |                    |                     |                    |
| <b>Total Intergovernmental Revenues</b>        | <b>25,573,746</b> | <b>9,695,936</b> | <b>14,722,535</b>  | <b>17,948,235</b>  | <b>(1,395,241)</b>  | <b>(1,464,241)</b> |
| <b>SERVICE FEES AND CHARGES</b>                |                   |                  |                    |                    |                     |                    |
| <b>Public Safety Fees</b>                      |                   |                  |                    |                    |                     |                    |
| Fingerprinting                                 | 17,418            | 21,117           | 20,000             | 20,000             |                     |                    |
| Police Record Fees                             | 16,658            | 185              | 200                | 200                |                     |                    |
| Vehicle Towing                                 | 80,295            | 68,748           | 81,900             | 83,535             |                     |                    |
| Other Police Fees                              | 756               | 3,008            | 750                | 750                |                     |                    |
| Fix Ticket/Vin Verification                    | 3,170             | 1,960            | 3,150              | 3,150              |                     |                    |
| Fire Department Services - Other               | 145               | 171              | 245                | 245                |                     |                    |
| First Responder Fee-paramedic program          |                   |                  |                    | 239,040            |                     | (239,040)          |
| Animal Shelter Fees                            | 21,246            | 18,685           | 21,670             | 22,105             |                     |                    |
| Total  | 139,688           | 113,874          | 127,915            | 369,025            |                     | (239,040)          |
| Total  | 47,266,575        | 48,872,488       | 51,375,055         | 52,148,355         |                     |                    |
| <b>Sewer Operating Revenues</b>                |                   |                  |                    |                    |                     |                    |
| City Accounts                                  | 15,871            | 14,956           | 29,540             | 30,130             |                     |                    |
| Other Accounts                                 | 3,101,444         | 3,122,220        | 4,256,838          | 5,518,785          | 457,128             | 1,681,075          |
| Sewer Connection Fees                          | 735,171           | 1,394,287        | 777,000            | 1,139,403          | 31,000              | 250,403            |
| Infrastructure Repl                            | 286,243           | 2,228,915        | 2,046,000          | 2,066,460          |                     |                    |
| Total  | 4,138,729         | 6,760,378        | 7,109,378          | 8,754,778          | 488,128             | 1,931,478          |
| <b>Water Operating Revenues</b>                |                   |                  |                    |                    |                     |                    |
| City Accounts                                  | 71,805            | 70,954           | 92,455             | 96,155             |                     |                    |
| Other Accounts                                 | 3,719,068         | 3,519,716        | 3,672,725          | 5,819,635          |                     | 2,000,000          |
| Infrastructure Repl                            | 254,832           | 1,940,903        | 1,917,665          | 1,994,375          |                     |                    |
| Total  | 4,045,705         | 5,531,573        | 5,682,845          | 7,910,165          |                     | 2,000,000          |
| <b>Non-Operating Utility Revenues</b>          |                   |                  |                    |                    |                     |                    |
| Revenue - Contract Work for City               | 237,026           | 275,736          | 416,420            | 416,420            |                     |                    |
| Revenue - Contract Work for Others             | 164,626           | 18,886           |                    |                    |                     |                    |
| Electric Capacity Revenues                     | 169,616           | 100,509          | 40,000             | 40,000             |                     |                    |
| Water Tap Fees                                 | 98,269            | 162,508          |                    |                    |                     |                    |
| Sewer Tap Fees                                 | 13,461            | 63,421           |                    |                    |                     |                    |
| Liftstation Reimbursement                      | 141,753           | 6,543            |                    |                    |                     |                    |
| Total  | 824,751           | 627,603          | 456,420            | 456,420            |                     |                    |
| <b>Transit Fees</b>                            |                   |                  |                    |                    |                     |                    |
| Dial-A-Ride Passenger Fares                    | 234,200           | 293,046          | 250,000            | 261,000            |                     |                    |
| Total  | 234,200           | 293,046          | 250,000            | 261,000            |                     |                    |
| <b>Park and Recreation Fees</b>                |                   |                  |                    |                    |                     |                    |
| Revenue from Playgrounds                       | 204,393           | 194,382          | 210,000            | 210,000            |                     |                    |
| Revenue from Youth/Teen Sports                 | 36,852            | 62,752           | 53,000             | 53,000             | (148,600)           | (148,600)          |
| Revenue - Indoor/Outdoor Activities            | 31,846            | 32,183           | 30,000             | 30,000             |                     |                    |
| Revenue from Aquatics                          | 77,447            | 74,971           | 77,500             | 77,500             |                     |                    |
| Revenue from Adult Sports                      | 58,087            | 65,154           | 59,000             | 59,000             |                     |                    |
| BOBS Reimbursements                            | 18,108            | 30,663           | 25,000             | 25,000             |                     |                    |
| Revenue from Lodi Lake Park                    | 90,489            | 92,028           | 96,000             | 96,000             |                     |                    |
| Other Park Fees                                | 8,408             | 9,855            |                    |                    |                     |                    |
| Admin Services-Parks & Rec                     | 2,355             | 2,955            |                    |                    |                     |                    |
| Total  | 527,985           | 564,943          | 550,500            | 550,500            | (148,600)           | (148,600)          |
| <b>Community Center Fees</b>                   |                   |                  |                    |                    |                     |                    |
| Swimming                                       | 69,731            | 80,020           | 101,080            | 105,080            |                     |                    |
| Rents  | 28,113            | 54,832           | 29,240             | 29,825             |                     |                    |
| Other Fees                                     | 95,946            | 117,605          | 95,970             | 113,075            |                     |                    |
| Total  | 193,790           | 252,457          | 226,290            | 247,980            |                     |                    |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**REVENUES BY MAJOR CATEGORY AND SOURCE**

|   | 2001-2002          | 2002-2003          | 2003-2004          | 2004-2005          | Revenue Adjustments |                  |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|------------------|
|   | Actual             | Actual             | Recommended Budget | Recommended Budget | 03-04               | 04-05            |
| <b>Community Development Fees</b>                 |                    |                    |                    |                    |                     |                  |
| Plan Check Fees                                   | 296,499            | 338,481            | 325,000            | 330,000            |                     |                  |
| Inspection/Reinspection Fees                      | 6,551              | 8,862              | 7,000              | 7,000              |                     |                  |
| Planning Fees                                     | 85,058             | 109,314            | 88,460             | 90,230             |                     |                  |
| Total   | 388,108            | 456,657            | 420,460            | 427,230            |                     |                  |
| <b>Work for others</b>                            |                    |                    |                    |                    |                     |                  |
| General fund: reimbursable charges(work for other | 84,120             | 9,004              | 20,000             | 20,400             |                     |                  |
| General fund: reimbursable charges(work for other | 20,810             | 35,646             | 21,645             | 22,075             |                     |                  |
| Extra refuse                                      | 750                |                    | 780                | 795                |                     |                  |
| General fund: reimbursable charges(work for other | 128,548            | 152,152            | 133,690            | 136,365            |                     |                  |
| Total   | 234,228            | 196,802            | 176,115            | 179,635            |                     |                  |
| <b>Public Works Engineering Fees</b>              |                    |                    |                    |                    |                     |                  |
| Engineering Fees                                  | 97,180             | 133,303            | 73,000             | 81,000             |                     |                  |
| Development Impact Fees                           | 2,712,478          | 4,823,255          | 3,320,560          | 3,153,340          | 176,200             | 185,000          |
| Special Inspections                               | 3,517              | 3,878              | 3,550              | 3,550              |                     |                  |
| Plans & Specs                                     | 3,593              | 3,768              | 3,500              | 3,500              |                     |                  |
| Engineering Inspections                           | 150,717            | 144,643            | 85,000             | 102,000            |                     |                  |
| Total   | 2,967,485          | 5,108,847          | 4,159,610          | 4,141,390          | 176,200             | 185,000          |
| <b>Benefit and Insurance Fees</b>                 |                    |                    |                    |                    |                     |                  |
| COBRA Admin Fee                                   |                    |                    |                    |                    |                     |                  |
| Medical Care                                      | 786                | 46,095             | 186,050            |                    | 186,050             |                  |
| Dental Insurance                                  | 48,421             | 81,876             | 53,340             | 53,341             | 53,340              | 53,341           |
| Vision Care                                       | 334                | 2,046              | 2,924              | 2,924              | 2,924               | 2,924            |
| Chiropractic                                      |                    | 33                 | 40                 | 40                 | 40                  | 40               |
| Life Insurance                                    | 31,741             | 44,619             | 101,405            | 106,475            |                     |                  |
| Accidental Death Insurance                        | 6,742              | 7,891              | 10,015             | 11,020             | 10,015              | 11,020           |
| Unemployment Insurance                            | 52,126             | 50,492             | 27,835             | 28,810             |                     |                  |
| Long Term Disability                              | 37,795             | 79,211             | 155,000            | 158,720            |                     |                  |
| Total   | 177,945            | 312,263            | 536,609            | 361,330            | 252,369             | 67,325           |
| <b>Total Service Fees and Charges</b>             | <b>61,139,189</b>  | <b>69,090,931</b>  | <b>71,071,197</b>  | <b>75,807,808</b>  | <b>768,097</b>      | <b>3,796,163</b> |
| <b>OTHER REVENUE</b>                              |                    |                    |                    |                    |                     |                  |
| Damage to Property Reimbursements                 | 2,867              | 16,420             | 2,985              | 3,040              |                     |                  |
| Donations/Sale of City property                   | 1,198,196          | 310,126            | 238,130            | 219,030            |                     |                  |
| Revenues NOC                                      | 1,862,689          | 5,352,563          | 515,420            | 508,695            | 11,755              |                  |
| Reimbursable charges                              | 2,150              |                    |                    |                    |                     |                  |
| Revenue by Transfer                               | 11,465             |                    |                    |                    |                     |                  |
| Total Other Revenue                               | 3,077,367          | 5,612,380          | 756,535            | 730,765            | 11,755              |                  |
| <b>REVENUE TOTAL</b>                              | <b>118,679,790</b> | <b>118,817,806</b> | <b>116,326,056</b> | <b>125,147,835</b> | <b>(1,000,740)</b>  | <b>1,906,879</b> |

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## **INTERFUND TRANSFERS**

- **General Fund**
  - **Library Fund**
  - **Street Fund**
  - **Transportation Fund**
  - **CDBG Fund**
  - **Police Special Revenue Fund**
  - **Capital Outlay Fund**
  - **Equipment Fund**
  - **Debt Service Fund**
  - **Water Fund**
  - **Wastewater Fund**
  - **Electric Fund**
  - **Transit Fund**
  - **Child Care Service Fund**
  - **Benefits Fund**
  - **Self Insurance Fund**
  - **Trust & Agency Fund**
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**2004-2005 FINANCIAL PLAN AND SUMMARY**
**INTERFUND TRANSACTIONS - OPERATING TRANSFERS**

|  | 2001-2002          | 2002-2003          | 2003-2004          | 2004-2005          |
|--|--------------------|--------------------|--------------------|--------------------|
|  | Actual             | Actual             | Revised Budget     | Revised Budget     |
| <b>GENERAL FUND</b>                              |                    |                    |                    |                    |
| Operating Transfers In                           |                    |                    |                    |                    |
| Cost of Services Transactions                    | 3,257,172          | 3,393,225          | 4,724,167          | 4,310,167          |
| Arts in Public Places (1214)                     |                    |                    | 3,100              | 3,100              |
| Capital Outlay                                   |                    | 1,460,147          | 1,116,000          | 1,116,000          |
| Impact fees (1216) - Fire Truck Lease            |                    | 123,312            | 105,448            | 110,183            |
| Electric- IS Personnel cost                      |                    | 146,072            | 131,500            | 131,500            |
| Street Fund - gas tax to offset street maint     | 1,047,540          | 1,047,540          | 985,000            | 985,000            |
| Engineering costs                                | 375,728            | 375,728            | 426,277            | 426,277            |
| Sewer- additional street sweeping (storm drains) | 82,000             | 82,000             |                    |                    |
| Water/Sewer-Safety Program (PW)                  | 25,000             |                    |                    |                    |
| Electric -IIPP                                   | 25,000             |                    |                    |                    |
| Total Other Operating Transfers                  | 85,254             | 335,114            |                    |                    |
| Total Transfers In                               | 4,897,694          | 6,963,138          | 7,491,492          | 7,082,227          |
| Operating Transfers Out                          |                    |                    |                    |                    |
| Benefits Fund                                    | (282,729)          | (282,729)          | (3,114,231)        | (3,624,498)        |
| Insurance Funds                                  | (426,984)          | (1,026,984)        | (1,780,161)        | (1,628,031)        |
| Cost of Medical, Dental, Vision and Chiro        | (1,973,179)        | (2,821,948)        |                    |                    |
| General Fund Capital                             | (1,500,000)        | (1,500,000)        |                    |                    |
| Total Other Operating Transfers                  | (105,500)          | (211,068)          | (67,000)           | (67,000)           |
| Total Transfers Out                              | (4,288,392)        | (5,842,729)        | (4,961,392)        | (5,319,529)        |
| <b>TOTAL GENERAL FUND</b>                        | <b>609,302</b>     | <b>1,120,409</b>   | <b>2,530,101</b>   | <b>1,762,699</b>   |
| <b>LIBRARY FUND</b>                              |                    |                    |                    |                    |
| Operating Transfers In                           | 2,715              |                    |                    |                    |
| Total Transfers In                               | 2,715              | -                  |                    |                    |
| Operating Transfers Out                          |                    |                    |                    |                    |
| Cost of Medical, Dental, Vision and Chiro        | (70,304)           | (80,226)           | (125,000)          | (125,000)          |
| Cost of Services Transactions                    | (49,408)           | (49,408)           | (48,915)           | (48,915)           |
| Total Transfers Out                              | (119,712)          | (129,634)          | (173,915)          | (173,915)          |
| <b>TOTAL LIBRARY FUND</b>                        | <b>(116,997)</b>   | <b>(129,634)</b>   | <b>(173,915)</b>   | <b>(173,915)</b>   |
| <b>STREET FUND</b>                               |                    |                    |                    |                    |
| Operating Transfers In                           | 538,470            |                    |                    |                    |
| TDA Fund   |                    |                    | -                  | -                  |
| Total Transfers In                               | 538,470            | -                  | -                  | -                  |
| Operating Transfers Out                          |                    |                    |                    |                    |
| Cost of Services Transactions                    |                    | (375,728)          | (426,277)          | (426,277)          |
| General Fund Street Maintenance (gas tax)        | (1,047,540)        | (1,047,540)        | (985,000)          | (985,000)          |
| Total Transfers                                  | (598,331)          | (178,730)          | (711,003)          |                    |
| Total Transfers Out                              | (1,645,871)        | (1,601,998)        | (2,122,280)        | (1,411,277)        |
| <b>TOTAL STREET FUND</b> 178730                  | <b>(1,107,401)</b> | <b>(1,601,998)</b> | <b>(2,122,280)</b> | <b>(1,411,277)</b> |
| <b>TRANSPORTATION DEVELOPMENT ACT FUND</b>       |                    |                    |                    |                    |
| Total Transfers In                               | -                  | -                  |                    |                    |
| Operating Transfers Out                          | (1,502,650)        |                    |                    |                    |
| Cost of Services Transactions                    |                    | (73,437)           | (66,156)           | (66,156)           |
| Street Fund                                      |                    |                    | -                  | -                  |
| Transit Fund                                     |                    | (256,365)          | -                  | -                  |
| Total Transfers Out                              | (1,502,650)        | (329,802)          | (66,156)           | (66,156)           |
| <b>TOTAL TRANSPORTATION DEVELOPMENT ACT</b>      | <b>(1,502,650)</b> | <b>(329,802)</b>   | <b>(66,156)</b>    | <b>(66,156)</b>    |
| <b>POLICE SPECIAL REVENUE FUND</b>               |                    |                    |                    |                    |
| Operating Transfers In                           | 39,748             | 9,891              |                    |                    |
| Total Transfers In                               | 39,748             | 9,891              |                    |                    |
| Operating Transfers Out                          |                    |                    |                    |                    |
| Total Transfers                                  | (41,229)           | (77,671)           |                    |                    |
| Total Transfers Out                              | (41,229)           | (77,671)           |                    |                    |
| <b>TOTAL POLICE SPECIAL REVENUE FUND</b>         | <b>(1,481)</b>     | <b>(67,780)</b>    |                    |                    |
| <b>CAPITAL OUTLAY FUND</b>                       |                    |                    |                    |                    |
| Operating Transfers In                           | 3,073,952          |                    |                    |                    |
| Total Transfers                                  |                    | 30,300             | 265,177            |                    |



**2004-2005 FINANCIAL PLAN AND SUMMARY**
**INTERFUND TRANSACTIONS - OPERATING TRANSFERS**

|   | 2001-2002        | 2002-2003          | 2003-2004          | 2004-2005          |
|---|------------------|--------------------|--------------------|--------------------|
|   | Actual           | Actual             | Revised<br>Budget  | Revised<br>Budget  |
| General Fund  | 1,500,000        | 1,500,000          |                    |                    |
| General Fund-reroofing- East Pine/asbestos          |                  | 101,880            |                    |                    |
| Electric Fund                                       |                  | 350,000            | 350,000            | -                  |
| Total Transfers In                                  | 4,573,952        | 1,982,180          | 615,177            | -                  |
| Operating Transfers Out                             | (3,240,327)      |                    |                    |                    |
| Cost of Services                                    |                  |                    | (3,100)            | (3,100)            |
| General Fund-Arts in Public Places Board            |                  |                    | (105,448)          | (110,183)          |
| General Fund - Fire Truck Lease Purchase-IMF (1216) |                  | (123,312)          | (75,000)           | (75,000)           |
| Computer Replacement Fund                           |                  | (75,000)           | (255,000)          | (300,000)          |
| Vehicle Maintenance Fund                            | (425,000)        | (425,000)          | (1,116,000)        | (1,116,000)        |
| General Fund -Administration costs                  |                  | (1,460,147)        | (1,671,446)        | (1,671,671)        |
| Debt Service  | (1,233,699)      | (1,950,040)        | (272,852)          |                    |
| Total Transfers                                     |                  | (134,598)          |                    |                    |
| Total Transfers Out                                 | (4,899,026)      | (4,168,097)        | (3,498,846)        | (3,275,954)        |
| <b>TOTAL CAPITAL OUTLAY FUND</b>                    | <b>(325,074)</b> | <b>(2,185,917)</b> | <b>(2,883,669)</b> | <b>(3,275,954)</b> |

**VEHICLE /Equipment MAINTENANCE FUND**

|                                       |                |                |                |                |
|---------------------------------------|----------------|----------------|----------------|----------------|
| Operating Transfers In                | 313,389        | 50,079         |                |                |
| Capital Outlay Fund                   | 425,000        | 500,000        | 330,000        | 375,000        |
| Total Transfers In                    | 738,389        | 550,079        | 330,000        | 375,000        |
| Operating Transfer Out                | (13,185)       |                |                |                |
| Equipment Replacement Fund            | (67,000)       | (20,000)       |                |                |
| Total Transfers Out                   | (80,185)       | (20,000)       | -              | -              |
| <b>TOTAL VEHICLE MAINTENANCE FUND</b> | <b>658,204</b> | <b>530,079</b> | <b>330,000</b> | <b>375,000</b> |

**DEBT SERVICE FUND**

|                                |                  |                  |                  |                  |
|--------------------------------|------------------|------------------|------------------|------------------|
| Operating Transfers In         |                  |                  |                  |                  |
| Capital Outlay Fund            | 1,233,699        | 1,950,040        | 1,671,446        | 1,671,671        |
| Total Transfers In             | 1,233,699        | 1,950,040        | 1,671,446        | 1,671,671        |
| <b>TOTAL DEBT SERVICE FUND</b> | <b>1,233,699</b> | <b>1,950,040</b> | <b>1,671,446</b> | <b>1,671,671</b> |

**WATER FUND**

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
| Operating Transfers In                   | 312,563          | 40,646           |                  |                  |
| Total Transfers                          |                  |                  |                  |                  |
| Total Transfers In                       | 312,563          | 40,646           |                  |                  |
| Operating Transfers Out                  |                  |                  |                  |                  |
| Cost of Services Transactions            | (680,288)        | (680,288)        | (685,480)        | (685,480)        |
| Benefits Fund                            | (17,896)         | (17,896)         | (128,184)        | (145,956)        |
| Insurance Funds                          | (72,065)         | (72,065)         | (104,774)        | (97,859)         |
| General Fund                             | (12,500)         |                  |                  |                  |
| Additional transfer to General Liability |                  |                  | (2,000)          | (2,000)          |
| Total Transfers                          | (403,460)        | (19,500)         |                  |                  |
| Total Transfers Out                      | (1,186,209)      | (913,767)        | (920,438)        | (931,295)        |
| <b>TOTAL WATER FUND</b>                  | <b>(873,646)</b> | <b>(873,121)</b> | <b>(920,438)</b> | <b>(931,295)</b> |

**WASTEWATER FUND**

|  |                    |                  |                    |                    |
|--|--------------------|------------------|--------------------|--------------------|
| Operating Transfers In                                 | 871,395            | 47,529           |                    |                    |
| Total Transfers In                                     | 871,395            | 47,529           |                    |                    |
| Operating Transfers Out                                |                    |                  |                    |                    |
| Cost of Services Transactions                          | (537,354)          | (537,354)        | (665,859)          | (665,859)          |
| General Fund   | (12,500)           |                  |                    |                    |
| General Fund-additional street sweeping (storm drains) | (82,000)           | (82,000)         |                    |                    |
| Benefits Fund  | (17,894)           | (17,894)         | (256,360)          | (291,908)          |
| Insurance Funds  | (102,097)          | (102,097)        | (209,354)          | (195,524)          |
| Additional transfer for General Liability              |                    | (229,705)        | (11,000)           | (11,000)           |
| Total Transfers  | (1,129,800)        | (31,240)         |                    |                    |
| Total Transfers Out                                    | (1,881,645)        | (1,000,290)      | (1,142,573)        | (1,164,291)        |
| <b>TOTAL WASTEWATER FUND</b>                           | <b>(1,010,250)</b> | <b>(952,761)</b> | <b>(1,142,573)</b> | <b>(1,164,291)</b> |

**ELECTRIC FUND**

|                        |         |        |  |  |
|------------------------|---------|--------|--|--|
| Operating Transfers In | 508,433 | 47,273 |  |  |
| Total Transfers In     | 508,433 | 47,273 |  |  |

**2004-2005 FINANCIAL PLAN AND SUMMARY**
**INTERFUND TRANSACTIONS - OPERATING TRANSFERS**

|   | 2001-2002   | 2002-2003   | 2003-2004         | 2004-2005         |
|---|-------------|-------------|-------------------|-------------------|
|   | Actual      | Actual      | Revised<br>Budget | Revised<br>Budget |
| Operating Transfers Out                   |             |             |                   |                   |
| Cost of Services Transactions             | (1,697,136) | (1,697,136) | (2,787,048)       | (2,373,048)       |
| Benefits Fund                             | (39,368)    | (39,368)    | (640,903)         | (729,772)         |
| Insurance Funds                           | (206,649)   | (206,649)   | (617,691)         | (560,066)         |
| General Fund CIP                          | (350,000)   | (350,000)   | (350,000)         | -                 |
| General Fund -IS Personnel cost           |             | (77,000)    | (131,500)         | (131,500)         |
| Additional transfer for General Liability |             | (369,572)   | (20,000)          | (20,000)          |
| Total Transfers                           | (973,132)   | (161,356)   |                   |                   |
| Total Transfers Out                       | (3,266,285) | (2,901,081) | (4,547,142)       | (3,814,386)       |
| TOTAL ELECTRIC FUND                       | (2,757,852) | (2,853,808) | (4,547,142)       | (3,814,386)       |

**TRANSIT FUND**

|                                |           |           |           |           |
|--------------------------------|-----------|-----------|-----------|-----------|
| Operating Transfers In         |           |           |           |           |
| Transportation Development Act | 1,173,511 | 497,920   | -         | -         |
| Total Transfers                |           |           | 718,678   |           |
| Total Transfers In             | 1,173,511 | 497,920   | 718,678   | -         |
| Operating Transfers Out        |           |           |           |           |
| Cost of Services Transactions  |           | (355,811) | (470,709) | (470,709) |
| Benefits Fund                  |           | (7,741)   | (8,000)   | (8,000)   |
| Total Transfers                | (300,704) |           |           |           |
| Total Transfers Out            | (300,704) | (363,552) | (478,709) | (478,709) |
| TOTAL TRANSIT FUND             | 872,807   | 134,368   | 239,969   | (478,709) |

**BENEFITS FUND**

|                                       |           |           |           |           |
|---------------------------------------|-----------|-----------|-----------|-----------|
| Operating Transfers In                |           |           |           |           |
| General Fund                          | 282,729   | 282,729   | 3,114,231 | 3,624,498 |
| Electric Fund                         | 39,368    | 39,368    | 640,903   | 729,772   |
| Wastewater Fund                       | 17,894    | 17,894    | 256,360   | 291,908   |
| Water Fund                            | 17,896    | 17,896    | 128,184   | 145,956   |
| General Fund -Cost of Medical         |           | 2,821,948 |           |           |
| Electric Fund-Medical                 |           | 369,572   |           |           |
| Sewer-Medical                         |           | 229,705   |           |           |
| Water Fund-medical                    |           | 124,018   |           |           |
| Library-medical                       |           | 80,226    | 125,000   | 125,000   |
| Transit Fund                          |           | 7,741     | 8,000     | 8,000     |
| Total Transfers                       | 2,665,585 |           |           |           |
| Total Transfers In                    | 3,023,472 | 3,991,097 | 4,272,677 | 4,925,133 |
| Operating Transfers Out               |           |           |           |           |
| Total Transfers from April Exp Report |           | (128,649) |           |           |
| Total Transfers                       |           | (128,649) |           |           |
| Total Transfers Out                   | -         | (128,649) | -         | -         |
| TOTAL BENEFITS FUND                   | 3,023,472 | 3,862,448 | 4,272,677 | 4,925,133 |

**SELF INSURANCE FUND**

|                           |         |           |           |           |
|---------------------------|---------|-----------|-----------|-----------|
| Operating Transfers In    |         |           |           |           |
| General Fund              | 426,984 | 1,026,984 | 1,847,161 | 1,695,031 |
| Electric Fund             | 206,649 | 206,649   | 637,691   | 580,066   |
| Wastewater Fund           | 102,097 | 102,097   | 220,354   | 206,524   |
| Water Fund                | 72,065  | 72,065    | 106,774   | 99,859    |
| Total Transfers In        | 807,795 | 1,407,795 | 2,811,980 | 2,581,480 |
| TOTAL SELF INSURANCE FUND | 807,795 | 1,407,795 | 2,811,980 | 2,581,480 |

**TRUST AND AGENCY FUND**

|                             |          |          |  |  |
|-----------------------------|----------|----------|--|--|
| Operating Transfers Out     | (18,361) | (10,318) |  |  |
| Total Transfers Out         | (18,361) | (10,318) |  |  |
| TOTAL TRUST AND AGENCY FUND | (18,361) | (10,318) |  |  |

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## **SUMMARY OF SIGNIFICANT EXPENDITURES and STAFFING CHANGES**

- **Public Safety**
  - **Public Utilities**
  - **Transportation**
  - **Leisure, Cultural & Social Services**
  - **Community & Economic Development**
  - **General Government**
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2004-05 Financial Plan and Budget

| Significant Expenditure & Staffing Changes                 | Tentatively approved<br>as shown on pg H-28 | Additional<br>Dept Requests | Recommendation |         |           |          | Comments                    | Funding         |
|--|---|-----------------------------|----------------|---------|-----------|----------|-----------------------------|-----------------|
|  |   |                             | Approved       | No Cost | Defer     | Denied   |                             |                 |
| Public Safety  |   |                             |                |         |           |          |                             |                 |
| 1 Police Protection  |   |                             |                |         |           |          |                             |                 |
| 2 Police Administration                                    |   |                             |                |         |           |          |                             |                 |
| 3 Reclass Management Analyst II                            | 5,185                                       |                             |                |         | 5,185 *   |          |                             | GF              |
| 4 Support Services   |   |                             |                |         |           |          |                             |                 |
| 5 Hire High Crime Investigator (1)                         | 69,000                                      |                             |                |         | 69,000 *  |          |                             | GF              |
| 6 Fire Safety  |   |                             |                |         |           |          |                             |                 |
| 7 Fire Administration                                      |   | 40,000                      |                |         |           | 40,000   |                             | GF              |
| 8 Fire Administration Office Relocation                    |   |                             |                |         |           |          |                             |                 |
| 9 Emergency Operations                                     | 81,000                                      |                             |                |         | 81,000 *  |          |                             | GF              |
| 10 Hire Firefighter (1)                                    | 506,845                                     |                             |                |         | 506,845 * |          |                             | GF              |
| 11 Implement Paramedic Program                             |   | 48,000                      | 48,000         |         |           |          | Approved MOU                | GF              |
| 12 Performance Incentive Bonus                             |   | 5,000                       |                |         |           | 5,000    |                             | GF              |
| 13 Increase in physical examination cost                   |   | 41,000                      | 41,000         |         |           |          | Approved by Council         | GF              |
| 14 Increase in Dispatching Contract fee                    |   | 65,400                      |                |         |           | 65,400   |                             | GF              |
| 15 MDC Technology Grant Funding                            |   | 24,750                      |                |         |           | 24,750   |                             | GF              |
| 16 Self-contained Breathing Apparatus Grant funding        |   | 4,500                       |                |         |           | 4,500    | use current budget          | GF              |
| 17 Foam Consortium purchase                                |   |                             |                |         |           |          |                             |                 |
| 18 Fire Training   |   |                             |                |         | 12,595 *  |          |                             | GF              |
| 19 Fund Emergency Vehicle Operations Course                | 12,595                                      |                             |                |         |           |          |                             |                 |
| 20 Public Utilities  |   |                             |                |         |           |          |                             |                 |
| 21 Water/Wastewater Utility Services                       | (66,000)                                    |                             | (66,000)       |         |           |          |                             | WW              |
| 22 Storm water Management Program                          | 25,000                                      |                             |                |         |           | 25,000 * |                             | WW              |
| 23 Organization Evaluation and Restructure                 |   | 42,725                      | 42,725         |         |           |          | approved by cc 4/27/04      | WW              |
| 24 Hire PW Maintenance worker for White Slough             |   | 250,000                     | 250,000        |         |           |          |                             | WWW             |
| 25 Audit of Envision                                       |   | 1,351,000                   | 1,351,000      |         |           |          |                             | WWW             |
| 26 TCE/PCE Litigation                                      |   |                             |                |         |           |          |                             |                 |
| 27 Electric Utility Services                               |   |                             |                |         |           |          |                             |                 |
| 28 Business Planning and Marketing                         |   |                             |                |         | 10,000 *  |          |                             | EU              |
| 29 Professional Services increase                          | 10,000                                      |                             |                |         |           |          |                             |                 |
| 30 Electrical Engineering & Operations                     |   |                             |                |         | 2,000 *   |          |                             | EU              |
| 31 Contract for Automated meter reading                    | 2,000                                       |                             |                |         | 7,000 *   |          |                             | EU              |
| 32 Replace 4 desktop & laptop computers                    | 7,000                                       |                             |                |         |           |          |                             | EU              |
| 33 Convert Contract Electrical Drafting Technician to FT   |   | 72,021                      |                |         |           | 72,021   |                             |                 |
| 34 Electric Construction & Maintenance                     |   |                             | (45,000)       |         |           |          |                             | EU              |
| 35 Hire Electrical Technician                              | (45,000)                                    |                             |                |         |           |          |                             | EU              |
| 36 Convert Contract Utility Equipment Specialist to FT     |   | 76,375                      |                |         |           | 76,375   |                             |                 |
| 37 Public Benefits   |   | 86,000                      |                | 86,000  |           |          |                             | EU no cost appr |
| 38 Convert Contract Customer Service & Program Manager and |   | 44,000                      |                |         |           | 44,000   |                             | EU              |
| 39 Convert Program Coordinator to FT                       |   |                             |                |         |           |          |                             |                 |
| 40 Transportation  |   |                             |                |         |           |          |                             |                 |
| 41 Streets & Engineering                                   |   | 17,500                      | 17,500         |         |           |          |                             | GF              |
| 42 Traffic Monitor replacement                             |   |                             |                |         |           |          |                             |                 |
| 43 Leisure, Cultural & Social Services                     |   |                             |                |         |           |          |                             |                 |
| 44 Parks & Recreation                                      |   |                             |                |         |           |          |                             |                 |
| 45 Parks Administration                                    |   |                             |                |         | 11,495 *  |          |                             | GF              |
| 46 P/t intern CAD operator                                 | 11,495                                      |                             |                |         |           |          |                             | GF              |
| 47 Relocation - Parks Office                               |   | 16,000                      | 16,000         |         |           |          |                             |                 |
| 48 Sports Facilities                                       |   |                             |                |         | 5,000 *   |          |                             | GF              |
| 49 Refinish basketball floors                              | 5,000                                       |                             |                |         |           |          |                             |                 |
| 50 Equipment Maintenance                                   | 5,000                                       |                             |                |         | 5,000 *   |          |                             | GF              |
| 51 Purchase sod cutter                                     |   |                             |                |         |           |          |                             |                 |
| 52 Library   |   | 36,148                      |                |         |           | 36,148   |                             | LIB             |
| 53 Convert contract Literacy Program Coordinator to FT     |   |                             |                |         |           |          |                             |                 |
| 54 Community & Economic Development                        |   |                             |                |         |           |          |                             |                 |
| 55 Public Works Engineering                                |   |                             |                |         | 26,400 *  |          |                             | GF              |
| 56 Reclass Engineering positions                           | 26,400                                      |                             |                |         |           | 18,000   |                             | GF              |
| 57 AutoCAD Version upgrade/Software subscription service   |   | 18,000                      |                |         |           |          |                             |                 |
| 58 General Government                                      |   |                             |                |         |           |          |                             |                 |
| 59 City Clerk  |   | 62,350                      | 62,350         |         |           |          |                             |                 |
| 60 Additional Election cost                                |   |                             |                |         |           |          |                             |                 |
| 61 Human Resources   |   | 100,000                     | 100,000        |         |           |          |                             | GF,EU,W,WW      |
| 62 Additional appropriation for Gen. Liability             |   |                             |                |         |           |          |                             |                 |
| 63 Information Systems                                     |   | 11,000                      |                |         |           | 11,000   | use current training budget | GF              |
| 64 Software upgrade for Orcom GUI interface                |   |                             |                |         |           |          |                             |                 |

2004-05 Financial Plan and Budget

| Significant Expenditure & Staffing Changes       | Tentatively approved<br>as shown on pg H-28 | Additional<br>Dept Requests | Recommendation |         |         |         | Comments | Funding |
|--|---|-----------------------------|----------------|---------|---------|---------|----------|---------|
|  |   |                             | Approved       | No Cost | Defer   | Denied  |          |         |
| 65 Organizational Support Services               |   |                             |                |         |         |         |          |         |
| 66 Facilities Services                           |   |                             |                |         |         |         |          |         |
| 67 Fund additional maintenance- PD Bldg          | 128,500                                     | (8,500)                     | 120,000        |         |         |         |          | GF      |
| 68 Reduction of Janitorial services              |   | (57,500)                    | (57,500)       |         |         |         |          | GF      |
| 69 Increase rental - New Finance Dept Facilities |   | 108,085                     | 108,085        |         |         |         |          | GF      |
| 70   |   |                             |                |         |         |         |          | GF      |
| 71   | 784,020                                     | 2,453,854                   | 1,988,160      | 86,000  | 741,520 | 422,194 |          |         |

| Funding:             | Tentatively approved | Additional Requests | Recommendations | Grand Total Funding |
|----------------------|----------------------|---------------------|-----------------|---------------------|
| General Fund         | 782,020              | 462,585             | (822,170)       | 422,435             |
| General Fund Revenue | 69,000               |                     | (69,000)        | -                   |
| Library              |                      | 36,148              | (36,148)        | -                   |
| Water/Wastewater     | (41,000)             | 1,656,725           | (25,000)        | 1,590,725           |
| Electric             | (26,000)             | 298,396             | (297,396)       | (25,000)            |
| Total                | 784,020              | 2,453,854           | (1,249,714)     | 1,988,160           |

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## **REGULAR POSITIONS**

**by**

## **DEPARTMENT**

- **City Manager**
  - **City Attorney**
  - **City Clerk**
  - **Community Center**
  - **Community Development**
  - **Economic Development**
  - **Electric Utility**
  - **Finance Department**
  - **Fire Department**
  - **Human Resources**
  - **Library**
  - **Parks & Recreation**
  - **Police Department**
  - **Public Works**
- 
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**2004-05 FINANCIAL PLAN AND BUDGET**
**REGULAR POSITIONS BY DEPARTMENT**

|                                     | 2001-02     | 2002-03     | 2003-04     | 2004-05                      |
|-------------------------------------|-------------|-------------|-------------|------------------------------|
|                                     | Budget      | Budget      | Budget      | <i>Recommended</i><br>Budget |
| <b>CITY MANAGER</b>                 |             |             |             |                              |
| City Manager                        | 1.0         | 1.0         | 1.0         | 1.0                          |
| Assistant City Manager              | 0.0         | 0.0         | 0.0         | 0.0                          |
| Deputy City Manager                 | 1.0         | 1.0         | 1.0         | 1.0                          |
| Management Analyst Trainee I/II     | 1.0         | 1.0         | 1.0         | 1.0                          |
| Secretary to the City Manager       | 1.0         | 1.0         | 1.0         | 1.0                          |
|                                     | <u>4.0</u>  | <u>4.0</u>  | <u>4.0</u>  | <u>4.0</u>                   |
| <b>CITY ATTORNEY</b>                |             |             |             |                              |
| City Attorney                       | 1.0         | 1.0         | 1.0         | 1.0                          |
| Deputy City Attorney I/II           | 1.0         | 1.0         | 1.0         | 1.0                          |
| Legal Secretary                     | 1.0         | 1.0         | 1.0         | 1.0                          |
|                                     | <u>3.0</u>  | <u>3.0</u>  | <u>3.0</u>  | <u>3.0</u>                   |
| <b>CITY CLERK</b>                   |             |             |             |                              |
| Administrative Clerk                | 0.0         | 1.0         | 1.0         | 1.0                          |
| City Clerk                          | 1.0         | 1.0         | 1.0         | 1.0                          |
| Deputy City Clerk                   | 2.0         | 2.0         | 2.0         | 2.0                          |
|                                     | <u>3.0</u>  | <u>4.0</u>  | <u>4.0</u>  | <u>4.0</u>                   |
| <b>COMMUNITY CENTER</b>             |             |             |             |                              |
| Administrative Clerk                | 0.0         | 1.0         | 1.0         | 1.0                          |
| Administrative Secretary            | 1.0         | 1.0         | 1.0         | 1.0                          |
| Aquatics Coordinator                | 1.0         | 1.0         | 1.0         | 1.0                          |
| Arts Coordinator                    | 1.0         | 1.0         | 1.0         | 1.0                          |
| Community Center Director           | 1.0         | 1.0         | 1.0         | 1.0                          |
| Facilities Maintenance Worker       | 2.0         | 2.0         | 2.0         | 2.0                          |
| Senior Services Coordinator         | 1.0         | 1.0         | 1.0         | 1.0                          |
| Sr. Facilities Maintenance Worker   | 1.0         | 1.0         | 1.0         | 1.0                          |
| Stage Technician                    | 1.0         | 1.0         | 1.0         | 1.0                          |
|                                     | <u>9.0</u>  | <u>10.0</u> | <u>10.0</u> | <u>10.0</u>                  |
| <b>COMMUNITY DEVELOPMENT</b>        |             |             |             |                              |
| Administrative Clerk                | 2.0         | 2.0         | 1.0         | 1.0                          |
| Administrative Secretary            | 1.0         | 1.0         | 1.0         | 1.0                          |
| Building Inspector I/II             | 3.0         | 3.0         | 3.0         | 3.0                          |
| Building Official                   | 1.0         | 1.0         | 1.0         | 1.0                          |
| City Planner                        | 1.0         | 1.0         | 1.0         | 1.0                          |
| Community Development Director      | 1.0         | 1.0         | 1.0         | 1.0                          |
| Community Improvement Officer       | 2.0         | 2.0         | 2.0         | 2.0                          |
| Community Improvement Manager       | 1.0         | 1.0         | 1.0         | 1.0                          |
| Junior/Assistant/Associate Planner  | 2.0         | 2.0         | 2.0         | 2.0                          |
| Permit Technician                   | 0.0         | 0.0         | 1.0         | 1.0                          |
| Sr. Administrative Clerk            | 1.0         | 1.0         | 1.0         | 1.0                          |
| Senior Building Inspector           | 1.0         | 1.0         | 1.0         | 1.0                          |
| Senior Planner                      | 1.0         | 1.0         | 1.0         | 1.0                          |
|                                     | <u>17.0</u> | <u>17.0</u> | <u>17.0</u> | <u>17.0</u>                  |
| <b>ECONOMIC DEVELOPMENT</b>         |             |             |             |                              |
| Economic Development Coordinator    | 1.0         | 1.0         | 1.0         | 0.0                          |
|                                     | <u>1.0</u>  | <u>1.0</u>  | <u>1.0</u>  | <u>0.0</u>                   |
| <b>ELECTRIC UTILITY</b>             |             |             |             |                              |
| Administrative Clerk                | 2.0         | 2.0         | 2.0         | 2.0                          |
| Administrative Secretary            | 1.0         | 1.0         | 1.0         | 1.0                          |
| Construction/Maintenance Supervisor | 1.0         | 1.0         | 1.0         | 1.0                          |
| Customer Service & Program Manager  | 0.0         | 0.0         | 0.0         | 1.0                          |
| Electric Apparatus Mechanic         | 1.0         | 1.0         | 1.0         | 1.0                          |

**2004-05 FINANCIAL PLAN AND BUDGET**
**REGULAR POSITIONS BY DEPARTMENT**

|   | 2001-02     | 2002-03     | 2003-04     | 2004-05<br><i>Recommended</i> |
|---|-------------|-------------|-------------|-------------------------------|
|   | Budget      | Budget      | Budget      | Budget                        |
| Electric Foreman/Forewoman              | 4.0         | 4.0         | 4.0         | 4.0                           |
| Electric Lineman/Linewoman              | 10.0        | 10.0        | 10.0        | 10.0                          |
| Electric Lineman/Linewoman (Apprentice) | 0.0         | 1.0         | 1.0         | 1.0                           |
| Electric Meter Technician               | 1.0         | 1.0         | 1.0         | 1.0                           |
| Electric System Supervisor              | 1.0         | 1.0         | 1.0         | 1.0                           |
| Electric Troubleshooter                 | 2.0         | 2.0         | 2.0         | 2.0                           |
| Electric Utility Director               | 1.0         | 1.0         | 1.0         | 1.0                           |
| Electric Utility Rate Analyst*          | 1.0         | 1.0         | 1.0         | 1.0                           |
| Electric Utility Superintendent         | 1.0         | 1.0         | 1.0         | 1.0                           |
| Electrical Drafting Technician          | 1.0         | 1.0         | 1.0         | 1.0                           |
| Electrical Engineer                     | 1.0         | 1.0         | 0.0         | 0.0                           |
| Electrical Estimator                    | 3.0         | 3.0         | 3.0         | 3.0                           |
| Electrical Technician                   | 2.0         | 2.0         | 3.0         | 3.0                           |
| Electrician                             | 2.0         | 2.0         | 2.0         | 2.0                           |
| <b>Field Service Representative</b>     | 0.0         | 0.0         | 0.0         | <b>3.0</b>                    |
| <b>Field Services Supervisor</b>        | 0.0         | 0.0         | 0.0         | <b>1.0</b>                    |
| Manager Business Plan & Marketing*      | 1.0         | 1.0         | 1.0         | 1.0                           |
| Manager Electric Services               | 1.0         | 1.0         | 1.0         | 1.0                           |
| Manager Engineering & Operations        | 1.0         | 1.0         | 1.0         | 1.0                           |
| Manager, Rates & Resources*             | 1.0         | 1.0         | 1.0         | 1.0                           |
| <b>Meter Reader</b>                     | 0.0         | 0.0         | 0.0         | <b>3.0</b>                    |
| Metering Electrician                    | 1.0         | 1.0         | 1.0         | 1.0                           |
| Senior Electric Troubleshooter          | 1.0         | 1.0         | 1.0         | 1.0                           |
| Senior Electric Utility Rate Analyst*   | 1.0         | 1.0         | 1.0         | 1.0                           |
| Senior Electrical Estimator             | 1.0         | 1.0         | 1.0         | 1.0                           |
| Senior Power Engineer                   | 0.0         | 0.0         | 1.0         | 1.0                           |
| Sr. Administrative Clerk                | 1.0         | 1.0         | 1.0         | 1.0                           |
| Utility Equipment Specialist            | 1.0         | 1.0         | 1.0         | 1.0                           |
| Utility Operations Supervisor           | 1.0         | 1.0         | 1.0         | 1.0                           |
| Utility Service Operator I/II           | 3.0         | 3.0         | 3.0         | 3.0                           |
| Utility Service Operator I/II - Relief  | 1.0         | 1.0         | 1.0         | 1.0                           |
|   | <u>50.0</u> | <u>51.0</u> | <u>52.0</u> | <u>60.0</u>                   |

\*only three positions will be filled at any one time

**FINANCE DEPARTMENT**

|  |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
| Accountant I/II                        | 2.0         | 2.0         | 2.0         | 2.0         |
| Accounting Clerk I/II                  | 3.0         | 4.0         | 4.0         | 4.0         |
| Accounting Manager                     | 1.0         | 1.0         | 1.0         | 1.0         |
| Buyer                                  | 1.0         | 1.0         | 1.0         | 1.0         |
| Customer Service and Revenue Manager   | 1.0         | 1.0         | 1.0         | 1.0         |
| Customer Service Representative I/II   | 7.0         | 9.0         | 9.0         | 9.0         |
| Customer Service Supervisor            | 1.0         | 1.0         | 1.0         | 1.0         |
| Field Service Representative           | 3.0         | 3.0         | 3.0         | <b>0.0</b>  |
| Field Service Supervisor               | 1.0         | 1.0         | 1.0         | <b>0.0</b>  |
| Finance Technician                     | 3.0         | 3.0         | 3.0         | 3.0         |
| Finance Director                       | 1.0         | 1.0         | 1.0         | 1.0         |
| Meter Reader                           | 3.0         | 3.0         | 3.0         | <b>0.0</b>  |
| Parking Enforcement Assistant          | 1.0         | 0.0         | 0.0         | 0.0         |
| Purchasing Technician                  | 1.0         | 1.0         | 1.0         | 1.0         |
| Purchasing Officer                     | 1.0         | 1.0         | 1.0         | 1.0         |
| Senior Accountant                      | 0.0         | 1.0         | 1.0         | 1.0         |
| Senior Customer Service Representative | 3.0         | 3.0         | 3.0         | 3.0         |
| Senior Storekeeper                     | 1.0         | 1.0         | 1.0         | 1.0         |
| Storekeeper                            | 1.0         | 1.0         | 1.0         | 1.0         |
|  | <u>35.0</u> | <u>38.0</u> | <u>38.0</u> | <u>31.0</u> |



# 2004-05 FINANCIAL PLAN AND BUDGET

## REGULAR POSITIONS BY DEPARTMENT

|  | 2001-02     | 2002-03     | 2003-04     | 2004-05<br><i>Recommended</i> |
|--|-------------|-------------|-------------|-------------------------------|
|  | Budget      | Budget      | Budget      | Budget                        |
| <b>FIRE DEPARTMENT</b>                   |             |             |             |                               |
| Administrative Secretary                 | 1.0         | 1.0         | 1.0         | 1.0                           |
| Fire Battalion Chief                     | 4.0         | 4.0         | 4.0         | 4.0                           |
| Fire Captain                             | 12.0        | 12.0        | 12.0        | 12.0                          |
| Fire Chief                               | 1.0         | 1.0         | 1.0         | 1.0                           |
| Fire Division Chief                      | 2.0         | 2.0         | 2.0         | 2.0                           |
| Fire Inspector                           | 1.0         | 1.0         | 1.0         | 1.0                           |
| Fire Engineer                            | 16.0        | 16.0        | 16.0        | 16.0                          |
| Firefighter I/II                         | 17.0        | 20.0        | 23.0        | <b>23.0</b>                   |
| Paramedic/Firefighters                   | 0.0         | 0.0         | 0.0         | <b>0.0</b>                    |
| Sr. Administrative Clerk                 | 1.0         | 1.0         | 1.0         | 1.0                           |
|  | <u>55.0</u> | <u>58.0</u> | <u>61.0</u> | <u><b>61.0</b></u>            |
| <b>HUMAN RESOURCES</b>                   |             |             |             |                               |
| Administrative Clerk                     | 1.0         | 1.0         | 1.0         | 1.0                           |
| Administrative Secretary                 | 1.0         | 1.0         | 1.0         | 1.0                           |
| Human Resources Director                 | 1.0         | 1.0         | 1.0         | 1.0                           |
| Human Resources Technician               | 1.0         | 1.0         | 1.0         | 1.0                           |
| Management Analyst Trainee I/II          | 1.0         | 1.0         | 1.0         | 1.0                           |
| Risk Manager                             | 0.0         | 0.0         | 1.0         | 1.0                           |
| Senior Human Resources Analyst           | 1.0         | 1.0         | 0.0         | 0.0                           |
|  | <u>6.0</u>  | <u>6.0</u>  | <u>6.0</u>  | <u>6.0</u>                    |
| <b>INFORMATION SYSTEMS</b>               |             |             |             |                               |
| Data Processing Manager                  | 1.0         | 1.0         | 1.0         | 1.0                           |
| Data Processing Programmer Analyst I/II  | 1.0         | 1.0         | 1.0         | 1.0                           |
| Information Systems Specialist           | 1.0         | 1.0         | 1.0         | 1.0                           |
| Information Systems Manager              | 1.0         | 1.0         | 1.0         | 1.0                           |
| Information Systems Coordinator          | 1.0         | 1.0         | 1.0         | 1.0                           |
| Network Administrator                    | 1.0         | 1.0         | 1.0         | 1.0                           |
| Network Technician                       | 1.0         | 2.0         | 2.0         | 2.0                           |
| Senior Programmer Analyst                | 1.0         | 1.0         | 1.0         | 1.0                           |
|  | <u>8.0</u>  | <u>9.0</u>  | <u>9.0</u>  | <u>9.0</u>                    |
| <b>LIBRARY</b>                           |             |             |             |                               |
| Administrative Clerk                     | 0.0         | 1.0         | 1.0         | 1.0                           |
| Librarian I/II                           | 3.0         | 3.0         | 3.0         | 3.0                           |
| Library Assistant                        | 6.0         | 6.0         | 6.0         | 6.0                           |
| Library Services Director                | 1.0         | 1.0         | 1.0         | 1.0                           |
| Senior Library Assistant                 | 3.0         | 3.0         | 3.0         | 3.0                           |
| Supervising Librarian                    | 1.0         | 1.0         | 1.0         | 1.0                           |
|  | <u>14.0</u> | <u>15.0</u> | <u>15.0</u> | <u>15.0</u>                   |
| <b>PARKS &amp; RECREATION DEPARTMENT</b> |             |             |             |                               |
| Administrative Clerk                     | 1.0         | 2.0         | 2.0         | 2.0                           |
| Administrative Secretary                 | 1.0         | 1.0         | 1.0         | 1.0                           |
| Laborer/Park Maintenance Worker I/II     | 8.0         | 12.0        | 12.0        | 12.0                          |
| Management Analyst Trainee I/II          | 1.0         | 1.0         | 1.0         | 1.0                           |
| Park Maintenance Worker III              | 5.0         | 5.0         | 5.0         | 5.0                           |
| Park Project Coordinator                 | 1.0         | 1.0         | 1.0         | 1.0                           |
| Parks Program Specialist                 | 1.0         | 1.0         | 1.0         | 1.0                           |
| Parks & Recreation Director              | 1.0         | 1.0         | 1.0         | 1.0                           |
| Parks Superintendent                     | 1.0         | 1.0         | 1.0         | 1.0                           |
| Parks Supervisor                         | 2.0         | 2.0         | 2.0         | 2.0                           |
| Recreation Supervisor                    | 4.0         | 4.0         | 4.0         | 4.0                           |
| Sr. Administrative Clerk                 | 1.0         | 1.0         | 1.0         | 1.0                           |

**2004-05 FINANCIAL PLAN AND BUDGET**
**REGULAR POSITIONS BY DEPARTMENT**

|   | 2001-02 | 2002-03 | 2003-04 | 2004-05<br><i>Recommended</i> |
|---|---------|---------|---------|-------------------------------|
|   | Budget  | Budget  | Budget  | Budget                        |
| Senior Facilities Maintenance Worker            | 1.0     | 1.0     | 1.0     | 1.0                           |
| Welder-Mechanic                                 | 1.0     | 1.0     | 1.0     | 1.0                           |
|   | 29.0    | 34.0    | 34.0    | 34.0                          |
| <b>POLICE DEPARTMENT</b>                        |         |         |         |                               |
| Administrative Secretary                        | 1.0     | 1.0     | 1.0     | 1.0                           |
| Animal Services Officer                         | 1.0     | 0.0     | 0.0     | 0.0                           |
| Animal Services Supervisor                      | 0.0     | 1.0     | 1.0     | 1.0                           |
| Assistant Animal Services Officer               | 2.0     | 2.0     | 2.0     | 2.0                           |
| Community Service Officer                       | 3.0     | 3.0     | 1.0     | 1.0                           |
| Dispatcher/Jailer                               | 16.0    | 16.0    | 18.0    | 18.0                          |
| Dispatcher Supervisor                           | 2.0     | 2.0     | 2.0     | 2.0                           |
| Lead Dispatcher/Jailer                          | 2.0     | 2.0     | 2.0     | 2.0                           |
| Management Analyst Trainee I/II                 | 1.0     | 1.0     | 1.0     | 1.0                           |
| Management Analyst III                          | 0.0     | 0.0     | 0.0     | 0.0                           |
| Parking Enforcement Assistant                   | 0.0     | 1.0     | 1.0     | 1.0                           |
| Police Captain                                  | 2.0     | 2.0     | 2.0     | 2.0                           |
| Police Chief                                    | 1.0     | 1.0     | 1.0     | 1.0                           |
| Police Corporal                                 | 8.0     | 8.0     | 8.0     | 8.0                           |
| Police Lieutenant                               | 6.0     | 6.0     | 6.0     | 6.0                           |
| Police Officer                                  | 52.0    | 52.0    | 52.0    | 52.0                          |
| Police Records Clerk I/II                       | 5.0     | 5.0     | 5.0     | 5.0                           |
| Police Records Clerk Supervisor                 | 1.0     | 1.0     | 1.0     | 1.0                           |
| Police Sergeant                                 | 9.0     | 9.0     | 9.0     | 9.0                           |
| Police Volunteer Supervisor                     | 1.0     | 1.0     | 1.0     | 1.0                           |
| Sr. Police Administrative Clerk                 | 2.0     | 2.0     | 2.0     | 2.0                           |
|   | 115.0   | 116.0   | 116.0   | 116.0                         |
| <b>PUBLIC WORKS DEPARTMENT</b>                  |         |         |         |                               |
| <b>ADMINISTRATION</b>                           |         |         |         |                               |
| Administrative Clerk                            | 2.0     | 2.0     | 2.0     | 2.0                           |
| Administrative Secretary                        | 1.0     | 1.0     | 1.0     | 1.0                           |
| Construction Project Manager                    | 1.0     | 1.0     | 1.0     | 1.0                           |
| Management Analyst Trainee I/II                 | 1.0     | 1.0     | 1.0     | 1.0                           |
| Public Works Director                           | 1.0     | 1.0     | 1.0     | 1.0                           |
|   | 6.0     | 6.0     | 6.0     | 6.0                           |
| <b>ENGINEERING DIVISION</b>                     |         |         |         |                               |
| City Engineer                                   | 1.0     | 1.0     | 1.0     | 1.0                           |
| Engineering Technician I/II                     | 2.0     | 2.0     | 2.0     | 2.0                           |
| Jr./Assistant Engineer/Associate Civil Engineer | 2.0     | 3.0     | 3.0     | 3.0                           |
| Public Works Inspector I/II                     | 2.0     | 2.0     | 2.0     | 2.0                           |
| Senior Civil Engineer                           | 2.0     | 2.0     | 2.0     | 2.0                           |
| Senior Engineering Technician                   | 4.0     | 4.0     | 4.0     | 4.0                           |
| Engineering Technician I/II/III/IV              | 0.0     | 0.0     | 0.0     | 0.0                           |
| Senior Traffic Engineer                         | 1.0     | 1.0     | 1.0     | 1.0                           |
|   | 14.0    | 15.0    | 15.0    | 15.0                          |
| <b>FLEET &amp; FACILITIES</b>                   |         |         |         |                               |
| Administrative Clerk                            | 1.0     | 1.0     | 0.0     | 0.0                           |
| Equipment Service Worker                        | 2.0     | 2.0     | 2.0     | 2.0                           |
| Facilities Maintenance Worker                   | 2.0     | 2.0     | 2.0     | 2.0                           |
| Facilities Supervisor                           | 1.0     | 1.0     | 1.0     | 1.0                           |
| Fleet & Facilities Manager                      | 1.0     | 1.0     | 1.0     | 1.0                           |
| Fleets Services Supervisor                      | 1.0     | 1.0     | 1.0     | 1.0                           |
| Heavy Equipment Mechanic                        | 4.0     | 4.0     | 4.0     | 4.0                           |

**2004-05 FINANCIAL PLAN AND BUDGET**
**REGULAR POSITIONS BY DEPARTMENT**

|   | 2001-02             | 2002-03             | 2003-04             | 2004-05                      |
|---|---------------------|---------------------|---------------------|------------------------------|
|   | Budget              | Budget              | Budget              | <i>Recommended</i><br>Budget |
| Lead Equipment Mechanic                       | 2.0                 | 2.0                 | 2.0                 | 2.0                          |
| Parts Clerk                                   | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Senior Administrative Clerk                   | 0.0                 | 0.0                 | 1.0                 | 1.0                          |
| Senior Facilities Maintenance Worker          | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Welder-Mechanic                               | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
|   | <u>17.0</u>         | <u>17.0</u>         | <u>17.0</u>         | <u>17.0</u>                  |
| <b>STREETS DIVISION</b>                       |                     |                     |                     |                              |
| Administrative Clerk                          | 0.0                 | 1.0                 | 1.0                 | 1.0                          |
| Assistant Streets Superintendent              | 0.0                 | 0.0                 | 1.0                 | 1.0                          |
| Laborer/Maintenance Worker I/II               | 13.0                | 13.0                | 13.0                | 13.0                         |
| Management Analyst Trainee I/II               | 0.0                 | 0.0                 | 0.0                 | 0.0                          |
| Office Supervisor                             | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Sr. Administrative Clerk                      | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Street Cleanup Worker I/II                    | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Street Maintenance Worker III                 | 8.0                 | 8.0                 | 8.0                 | 8.0                          |
| Street Superintendent                         | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Street Supervisor                             | 3.0                 | 3.0                 | 3.0                 | 3.0                          |
| Street Contracts Administrator                | 1.0                 | 1.0                 | 0.0                 | 0.0                          |
| Tree Operations Supervisor                    | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
|   | <u>30.0</u>         | <u>31.0</u>         | <u>31.0</u>         | <u>31.0</u>                  |
| <b>WATER/WASTEWATER DIVISION</b>              |                     |                     |                     |                              |
| Assistant Wastewater Treatment Superintendent | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Assistant Water/Wastewater Superintendent     | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Chief Wastewater Plant Operator               | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Engineering Technician I/II/III/IV            | 0.0                 | 0.0                 | 0.0                 | 0.0                          |
| Environmental Compliance Inspector            | 2.0                 | 2.0                 | 2.0                 | 2.0                          |
| Laboratory Services Supervisor                | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Laboratory Technician I/II                    | 2.0                 | 2.0                 | 2.0                 | 2.0                          |
| Laborer/Maintenance Worker I/II               | 7.0                 | 7.0                 | 7.0                 | 8.0                          |
| Plant & Equipment Mechanic                    | 4.0                 | 4.0                 | 4.0                 | 4.0                          |
| Public Works Inspector I/II                   | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Senior Civil Engineer                         | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Senior Engineering Technician                 | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Senior Plant & Equipment Mechanic             | 2.0                 | 2.0                 | 2.0                 | 2.0                          |
| Wastewater Plant Operator I/II                | 6.0                 | 6.0                 | 6.0                 | 6.0                          |
| Water Conservation Officer                    | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Water/Wastewater Maintenance Worker III       | 5.0                 | 5.0                 | 5.0                 | 5.0                          |
| Water/Wastewater Superintendent               | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
| Water/Wastewater Supervisor                   | 3.0                 | 3.0                 | 3.0                 | 3.0                          |
|   | <u>40.0</u>         | <u>40.0</u>         | <u>40.0</u>         | <u>41.0</u>                  |
| <b>TRANSPORTATION &amp; COMMUNICATIONS</b>    |                     |                     |                     |                              |
| Transportation Manager                        | 1.0                 | 1.0                 | 1.0                 | 1.0                          |
|   | <u>1.0</u>          | <u>1.0</u>          | <u>1.0</u>          | <u>1.0</u>                   |
| Total Public Works                            | <u>108.0</u>        | <u>110.0</u>        | <u>110.0</u>        | <u>111.0</u>                 |
| <b>TOTAL REGULAR POSITIONS</b>                | <u><b>457.0</b></u> | <u><b>476.0</b></u> | <u><b>480.0</b></u> | <u><b>481.0</b></u>          |

**Section E**  
**DEBT SERVICE REQUIREMENTS**

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## **2004 - 2005 FINANCIAL PLAN & BUDGET**

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### **DEBT SERVICE REQUIREMENTS**

#### **1991 Certificates of Participation**

Purpose: Wastewater Treatment Plant Facility Expansion (White Slough)

Maturity Date: 2026

Interest Rate: 4.5% to 6.60%

Original Principal Amount: 11,170,000

July 1, 2004 Principal Outstanding: 9,390,000

Funding Source: Sewer Fund

#### **1992 Construction Loan under the CA. Safe Drinking Water Bond Law of 1988**

Purpose: Finance the construction of wells to meet safe drinking water standards (DBCP)

Maturity Date: 2014

Interest Rate: 3.4%

Original Principal Amount: 4,758,000

July 1, 2004 Principal Outstanding: 2,378,412

Funding Source: Water Fund

#### **2002 Certificates of Participation**

Purpose: New Public Safety Financing and Refunding of 1995 and 1996 Certificates of Participation

Maturity Date: 2021

Interest Rate: 1.40% to 4.95%

Original Principal Amount: 26,745,000

July 1, 2004 Principal Outstanding: 25,530,000

Funding Source: General Fund Capital Outlay

#### **2002 Electric System Revenue Certificates of Participation Series A**

Purpose: Refund 1999 Current Interest COPS Series A and Capital Appreciation Certificates Series B

Maturity Date: 2032

Interest Rate: Variable rate

Original Principal Amount Series A: 46,760,000

July 1, 2004 Principal Outstanding: 46,760,000

Funding Source: Electric Utility Fund

#### **2002 Electric System Revenue Certificates of Participation Taxable Series B**

Purpose: Applied to Power Purchase costs

Maturity Date: 2005

Interest Rate: 2.14% to 4.53%

Original Principal Amount: 8,400,000

July 1, 2004 Principal Outstanding: 1,100,000

Funding Source: Electric Utility Fund

**2002 Electric System Revenue Certificates of Participation Series C and Taxable Series D**

Purpose: Acquisition cost of the rights to the Amended Energy Purchase Agreement with Calpine

Maturity Date: 2015

Interest Rate: 2.0% to 5.25%

Original Principal Amount: 43,965,000

July 1, 2004 Principal Outstanding: 40,840,000

Funding Source: Electric Utility Fund

**2003 CSCDA Pooled Financing Program Series 2003B**

Maturity Date: 2019

Interest Rate: 2.0% to 5.25%

Original Principal Amount: 5,000,000

July 1, 2004 Principal Outstanding: 5,000,000

Funding Source: Wastewater Funds

**2004 Wastewater System Revenue Certificates of Participation Series A**

Maturity Date: 2024

Interest Rate: 2.0% to 5.50%

Original Principal Amount: 27,360,000

July 1, 2004 Principal Outstanding: 27,360,000

Funding Source: Wastewater Fund